The document contains the services and investment offer of the European Union made in the context of Transatlantic Trade and Investment Partnership negotiations. It was tabled for discussion with the US in the negotiating round of 12 -17 July 2015 and made public on 31 July 2015.

Transatlantic Trade and Investment Partnership

SERVICES AND INVESTMENT OFFER OF THE EUROPEAN UNION

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Explanatory note

1. The present document contains the revised offer of the European Union in the context of TTIP negotiations. It includes a schedule of specific commitments and reservations. The offer, which covers all modes of supply of services and the investment in non-services, is divided into three documents:

Annex I Reservations for Existing Measures

Annex II Reservations for Future Measures

Annex III Reservations and Specific Liberalization Commitments related to Market Access

- 2. This offer does not contain reservations on audiovisual services and subsidies given that the commitments in these areas are excluded through appropriate provisions in the EU's proposal of the services, investment and e-commerce text.
- 3. The EU maintains that the right to submit to a review (e.g. an authorisation and/or notification procedure) the direct or indirect acquisition and/or control of a company or firm or the establishment of a new company or firm on national security grounds, under existing or future legislation, will be preserved through exceptions in the TTIP text and consequently does not require specific reservations in the offer.
- 4. The European Union reserves the right to modify or withdraw this Schedule, in whole or in part, at any time prior to the conclusion of the negotiations. The European Union further reserves the right to make technical changes to this Schedule and to correct any errors, omissions or inaccuracies.
- 5. The EU offer in energy-related sectors is made conditional upon the US providing mutually acceptable commitments on energy.
- 6. The EU considers that the ambition of the EU offer is closely linked to progress of discussions on regulatory cooperation in financial services. Therefore, commitments on financial services will be included at a later stage..
- 7. The EU offer on professional services regardless of their classification is made conditional upon the US acceptance of a binding framework for mutual recognition agreements for professional services based on the current EU proposal, and continuing specific MRA discussions in individual professional services sectors.

Annex I - Reservations for Existing Measures

- 1. This Annex is an integral part of the Title on Service, Investment and E-commerce.
- 2. The Schedule of the EU sets out, under Articles X.(Investment Reservations), X (Cross-Border Supply of Services Reservations and Exceptions), the reservations taken by the EU with respect to existing measures of the EU that do not conform with obligations imposed by:
 - a) Articles X (Investment National Treatment) or X (Cross-Border Supply of Services National Treatment);
 - b) Articles X (Investment Most-Favoured-Nation Treatment), or X (Cross-Border Supply of Services Most-Favoured-Nation Treatment);
 - c) Article X (Investment Performance Requirements);
 - d) Article X (Investment Senior Management and Boards of Directors);
- 3. The EU schedule of specific commitments and reservations at EU and national level aims at being exhaustive and accurate.

The EU reserves the right to maintain all existing measures at EU and national level introduced until 1 May 2015 which do not conform to Articles X (National Treatment), X (Most-Favored-Nation Treatment), X (Senior Management and Board of Directors), X (Performance Requirements), where:

- a) the measure is not included in the schedule,
- b) the description of the measure otherwise included in the schedule has errors or omissions.

This applies also to the continuation, prompt renewal of any such measures as well as an amendment to such measures to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment.

The EU schedule of specific commitments and reservations at a regional level is provided for transparency purposes and is neither exhaustive nor binding.

- 4. Each reservation sets out the following elements:
 - a) Sector refers to the general sector and/or sub-sector in which the reservation is taken;
 - b) Industry Classification refers, where applicable, to the activity covered by the reservation according to CPC codes, ISIC codes, or as expressly otherwise described in a reservation;

- c) Type of Reservation specifies the obligation referred to in paragraph 1 for which a reservation is taken;
- d) Description sets out the non-conforming aspects of the existing measure for which the reservation is taken.
- 5. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of the Chapters against which the reservation is taken.
- 6. A reservation taken at the level of the European Union also covers measures of any EU Member State at the national level as well as measures at any level of government within a EU Member State, unless the reservation explicitly excludes an EU Member State. A reservation taken at the national level of an EU Member State applies to a measures taken at any level of government within that Member State.
- 7. Where a measure is maintained that requires that a service provider be a natural person, citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a reservation for that measure taken with respect to cross-border services shall operate as a reservation with respect to investment, to the extent of that measure.
- 8. The schedule does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they are not incompatible with obligations listed in paragraph 1. A Party shall have the right to apply those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed.
- 9. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to nationals or juridical persons of the other Party the treatment granted in a Member State to the nationals and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to legal persons of the other Party established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those legal persons established within the EU which are owned or controlled by nationals of the other Party.

10. For purposes of this Annex:

 a) CPC means Central Product Classification (CPC) numbers as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, Provisional Central Product Classification, 1991;

- b) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
- 11. The following abbreviations are used in the Schedule:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
EU	European Union
ES	Spain
EE	Estonia
FI	Finland
FR	France
EL	Greece
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovakia
SI	Slovenia
SE	Sweden
UK	United Kingdom

Reservation No. 1 – Existing Measures

Sector: All Sectors

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment

Performance Requirements

Senior Management and Boards of Directors

Measures: All existing non-conforming measures which entered into force before 1st May 2015. This applies

to measures at the level of: (i) the European Union, (ii) a national government, (iii) a regional

government.

Description: Cross-Border Trade in Services, Investment, and Entry and Temporary Stay of Natural Persons

for Business Purposes

Reservation No. 2 Types of establishment

Sector: All sectors

Obligations Concerned:

National Treatment

Description: <u>Investment</u>

The following measures apply:

Affected obligations and scope (CPC-codes)

In the **EU:** 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 EU 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 EU law¹.

National All sectors
Treatment

In the **EU:** 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 EU, unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States.²

In **AT**, for the operation of a branch, non EEA-corporations must appoint at least one person responsible for its representation who is resident in Austria. Executives (managing directors, natural persons) responsible for the observance of the Austrian Trade Act (Gewerbeordnung) must be domiciled in Austria.

As above As above

In **BG**, the establishment of foreign service suppliers, joint ventures included, may only take the form of limited liability company or joint stock company with at least two shareholders. Establishment of branches is subject to authorization. Representative offices are to be

As above As above

With regard to Austria it applies also to modes cross-border-supply of services and temporary movement of persons.

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registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity.

In EE, a foreign company shall appoint a director or directors for a branch. A director of a branch must be a natural person with active legal capacity. The residence of at least one director of a branch must be in Estonia, in a member state of European Economic Area or in Switzerland.

As above As above

In **FI**, at least half of the ordinary and deputy members of the Board of Directors have to be resident in the EEA. The Managing Director of a limited company has to be resident in the EEA. Company exemptions may, however, be granted. These limitations do not apply to telecommunications services. At least one of the partners in a general partnership or of general partners in a limited partnership needs to have residency in the EEA or, if the partner is a juridical person, be domiciled (no branches allowed) in the EEA. Exemptions may be granted by the registration authority. A permission to act as a founder of a limited company is required for a foreign organization or a natural person who is not a citizen of the EU. If a foreign organization from a country outside the EEA intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.

As above As above

In **PL**, the scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. For all sectors except legal services and services provided by healthcare units, non-EU investors may undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic companies have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).

As above As above

In **SE**, a foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the

As above As above

operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal entities.

In **SK**, a foreign natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.

<u>Measure(s):</u>

As above

As above

As above

As above

In **PL**, the acquisition of real estate, direct or indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development

As above As above

In **EU**, Any EU Member State, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services, may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by investors of US or of a non-Party or their investments. With respect to such a sale or other disposition, any EU Member State may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.

For purpose of this reservation:

- a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the number of suppliers described in this reservation shall be deemed to be an existing measure; and
- b) "state enterprise" means an enterprise owned or controlled through ownership interests by any Member State and includes an enterprise established after the date of entry into force of this Agreement solely for the purpose of selling or disposing of equity interests in, or the assets of, an existing enterprise of governmental entity.

Reservation No. 3 Managing directors and auditors

Sector: All sectors

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: <u>Investment and Temporary Stay of Natural Persons for Business Purposes</u>

The following measures apply:

Affected obligations and scope (CPC-codes)

In **FI**, a foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the EEA. For all sectors, EEA residency requirements apply for the managing director; however, exemptions may be granted to certain companies.

National Treatment All sectors

In **FR**, the managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.

As above

As above

In **RO**, the majority of the commercial companies' auditors and their deputies shall be Romanian citizens.

National Treatment

As above

SMBD

Reservation No. 4 Recognition

Sector: All sectors

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services, Investment, and Temporary Stay of Natural Persons for

Business Purposes

The following measures apply:

Affected obligations and scope (CPC-codes)

In the **EU**: EU directives on mutual recognition of diplomas and other professional qualification only apply to the citizens of the EU. The right to practise a regulated professional service in one Member State of the EU does not grant the right to practise in another Member State³.

National Treatment All sectors

Measure(s):

In **SE**, a holder/applicant of registered rights (patents, trademarks, design protection, and plant variety rights) who is not resident in Sweden shall have an agent residing in Sweden for the main purpose of services of process, notification, etc.

National Treatment As above

Measure(s):

In order for non-EU country nationals to obtain EU-wide recognition of their qualifications, or to benefit from a specific recognition regime when practising in another EU Member State, a mutual recognition agreement, negotiated within the framework defined in Article (), is necessary.

Reservation No. 5 Professional services

Sector: Professional services including:

Legal services, Auditing, Accounting and Bookkeeping, Taxation Advisory services, Architecture

and Urban Planning services, Engineering Services, and Integrated Engineering services.

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The following measures apply:

(i) <u>Legal services</u>

Affected obligations and scope (CPC-codes)

In **AT**, full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.

National part of Treatment CPC 861

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

According to the Lawyers Act, only EEA lawyers or lawyers of the Swiss confederation are allowed to provide legal services through commercial presence. Cross border supply of legal services by foreign lawyers (who must be fully qualified in a a third country) is only authorised in respect of public international law and national foreign law.

For admission to the Bar, required for the practice of domestic (EU and Member State) law including representation before courts, nationality in the EEA (or the Swiss confederation) is required.

Equity participation and shares in the operating result of any law firm of foreign lawyers (who must be fully qualified in a third country) is allowed up to 25%; the rest must be held by fully fledged EEA lawyers (or lawyers of the Swiss confederation) and only the latter may exercise decisive influence in the decision making of the law firm which is – according to Art 1a of the Lawyers Act – in Austria generally limited to certain forms of association.

In **BE**, full admission to the Bar is required for the practice of legal services in respect of domestic Belgian law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.

National part of Treatment CPC 861 The residency requirement for a foreign lawyer to obtain full admission to the Bar is at least 6 years from the date of application for registration, 3 years under certain conditions. Required to have a certificate issued by the Belgian Minister of Foreign Affairs under which the national law or international convention allows reciprocity (reciprocity condition). Representation before the 'Cour de Cassation' is subject to quota.

In **BG** full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Insofar as US allow Bulgarian lawyers to represent their nationals under domestic law, Bulgaria will allow US lawyers to represent a US national under domestic law under the same conditions and in cooperation with a Bulgarian lawyer. For this purpose, foreign lawyers must be admitted to act as an attorney by a decision of the Supreme Bar Council and registered in the Unified register of foreign lawyers. Enterprises must be registered in Bulgaria as a lawyer partnership ("advokatsko sadrujie") or a law firm ("advokatsko drujestvo"). The name of the law firm may only include the names of the partners, so a foreign firm would not be able to use its name unless the named partners were registered in Bulgaria as well.

Full admission to the Bar is allowed only for EU nationals or for foreign nationals, who are qualified lawyers and have obtained their diploma providing the capacity to practice in an EU Member State. For procedural representation they should be accompanied by a Bulgarian lawyer.

For legal mediation services, permanent residence is required.

In **HR**, representation of parties before courts can be practised only by the members of the Bar Council of Croatia (Croatian title 'odvjetnici'). Citizenship requirement for membership in the Bar Council.

In proceedings involving international elements, parties may be represented before arbitration courts - ad hoc courts only by lawyers who are members of the bar associations of other countries.

Full admission to the Bar, required for legal representation services, is subject to a nationality condition (Croatian citizenship or citizenship of an EU Member State).

National Treatment Most-Favoured-Nation Treatment part of CPC 861

National Treatment **CPC 861**

In **CY**, full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.

National part of Treatment CPC 861

Residency (commercial presence) and EU nationality is required in order to obtain full admission to the Bar. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

In **DK** full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.

National part of Treatment CPC 861

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

90% of shares of a Danish law firm must be owned by lawyers with a Danish licence to practice or law firms registered in Denmark. Only lawyers with a Danish licence to practice may sit on the board or be a member of the management of a Danish law firm. The remaining 10% can be owned by other employees in law firms, who can also sit on the board and be part of the management of the firm.

Marketing of legal advisory services is restricted to lawyers with a Danish licence to practice

In **EE**, full admission to the Bar is required for the practice of legal services in respect of domestic Estonian law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

National part of Treatment CPC 861 For legal services other than advisory services to clients related to their legal rights and obligations and providing information on legal matters, commercial presence is restricted to sole proprietorships or to law firms with limited liability, in which cases permission is needed from the Bar Association (Advokatuur).

In EE , a patent agent must be a citizen of Estonia or of a Member State of the European Union with permanent residence in Estonia. A sworn translator must be a citizen of a Member State of the European Union. Measure(s): Patendivoliniku seadus (Patent Agents Act) Article 14 (1) Vandetoelgi seadus (Sworn Translators Act) Article 3 (2)	National Treatment	part of CPC 861
In FI , for admission to the Bar, which is required for the use of the Finnish title 'asianajaja', EEA residency is required. Legal services, including domestic law, may also be provided by non-Bar members.	National Treatment	part of CPC 861
In FI a patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the exercise of the profession.	National Treatment	part of CPC 861
In FR, full admission to the Bar is required for the practice of legal services in	<u>National</u>	part of

Treatment

CPC 861

respect of French domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of French law.

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Respresentation before the 'Cour de Cassation' and 'Conseil d'Etat' is subject to quotas. In a law firm providing services in respect of French or EU law, at least 75per cent of the partners holding 75per cent of the shares shall be lawyers fully admitted to the Bar in France.

In **DE**, full admission to the Bar is required for the practice of legal services in respect of German domestic law, including representation before courts. Only EEA or Swiss lawyers may be admitted to the Bar, and are thus entitled to provide legal services in respect of German domestic law (EuRAG).

National part of Treatment CPC 861

Residency (commercial presence) is required in order to obtain full admission to the Bar.

According to the Lawyers Act (§§ 59e, 59f BRAO), only German lawyers, EEA lawyers, EU lawyers or lawyers of the Swiss confederation are allowed to provide legal services through commercial presence, in the form of a Anwalts-GmbH or Anwalt-AG. Lawyers from other countries (§ 206 BRAO) may have their commercial presence in the form of Anwalts-GmbH or Anwalt-AG by acquiring minority shares only.

In **DE**, third-country patent lawyers (non-EU, EEA Member States or Swiss confederation) are not allowed to act as patent lawyers (Article 154a PAO) in Germany.

National part of Treatment CPC 861

According to the Patentanwaltsordnung (ArticleArticle 52e, 52f PAO), only German patent lawyers, EEA patent lawyers, EU patent lawyers or patent lawyers of the Swiss confederation are allowed to provide legal services through commercial presence, in the form of a Patentanwalts-GmbH or Patentanwalt-AG. Patent Lawyers from other countries (Article 154a PAO) may have their commercial presence in the form of Patentanwalts-GmbH or Patentanwalt-AG by acquiring minority shares only.

In **EL** full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.

National part of Treatment CPC 861

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

In **HU**, for supplying patent agent services, residency is required for non-EEA nationals.

National Treatment CPC 8613

In **HU**, full admission to the Bar is required for the practice of legal services in respect of Hungarian domestic law, including representation before courts. Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement.

National part of Treatment CPC 861

Only EEA nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.

Commercial presence should take the form of partnership with a Hungarian barrister (uegyved) or a barrister's office (uegyvedi iroda).

For foreign lawyers, the scope of legal activities is limited to the provision of legal advice on home country and international law, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.

In **IE**, full admission to the Bar is required for the practice of legal services in respect of Irish domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

National part of Treatment CPC 861

In **IT**, full admission to the Bar is required for the practice of legal services in respect of Italian domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of EU and Italian law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

National part of Treatment CPC 861

In LV, in order to obtain full admission to the Bar, which is required to practice as a sworn solicitor or as an assistant of a sworn solicitor, Latvian nationality is required. Sworn solicitors who are EU nationals, and who have registered in the Latvian Council of Sworn Advocates, have the right to participate and vote in the General Meeting of Sworn Advocates.

National part of
Treatment CPC 861

Providing domestic legal services (the services of an advocate and legal representation in criminal proceedings) in Latvia in accordance with its domestic law is only permitted by:

- 1) a sworn solicitor or an assistant of a sworn solicitor holding Latvian nationality or
- 2) an EU national who has been designated as an advocate in one of the EU Member States or
- 3) a foreign advocate, in the framework of an agreement on legal assistance concluded between Latvia and the relevant foreign country.

For advocates of a European Union Member State or foreign advocates, special

requirements exist. For example, participation in court proceedings in criminal cases is only permitted in association with an advocate of the Latvian Collegium of Sworn Advocates.

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

In **LT**, full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.

National
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To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.

Attorneys from foreign countries can act as advocates in court only in accordance with bilateral agreements on legal assistance.

In **LT**, third-country (non-EU Member States) nationals are not allowed to be registered as patent attorneys. Only patent attorneys are allowed to provide patent agent services in the Republic of Lithuania.

National Part of Treatment CPC 879

In **LU**, full admission to the Bar is required for the practice of legal services in respect of Luxembourg law, including representation before courts. EU nationality and residency (commercial presence) is required in order to obtain full admission to the Bar. The Council of the Order may, on the basis of reciprocity, agree to waive the nationality requirement for a foreign national. To provide legal services in respect of Luxembourg law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

National part of Treatment CPC 861

In MT, full admission to the Bar is required for the practice of legal services in respect of Maltese domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of Maltese law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis. Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of Maltese law.	National Treatment	part of CPC 861
In NL , to represent applicants for patents or to pursue any other business before the Patent Office (Bureau I.E.), a patent agent must be resident in the Kingdom of the Netherlands and registered by the Patent Office.	National Treatment	part of CPC 861
In NL , full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Only locally-licensed lawyers may use the name or title 'Lawyer' according to art. 2c, art. 16 b, c, d Advocatenwet (Act on Advocates). Only lawyers registered in the Dutch registry can use the title 'advocate'. Instead of using the full term 'advocate', (non-registered) foreign lawyers are obliged to mention their home country professional organisation for the purposes of their activities in the Netherlands.	National Treatment	part of CPC 861
In PL , full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.	National Treatment	part of CPC 861
Foreign lawyers may establish only in the form of a registered partnership a limited partnership, or a limited joint-stock partnership while domestic companies have access also to the forms of civil law partnership and professional partnership.		
In PT , industrial property agents are subject to an EEA nationality condition.	National Treatment	part of CPC 861
In PT , full admission to the Bar is required for the practice of legal services, including representation before courts. Residency (commercial presence) is required in order to practice Portugese domestic law. The recognition of qualifications to	National Treatment, Most-	part of CPC 861

practice Portugese law is subject to a condition of reciprocity.

To provide legal services, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Favoured-Nation Treatment

Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal; access to the profession of 'solicitadores' is subject to an EU nationality condition.

In **RO**, full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.

National part of Treatment CPC 861

A foreign lawyer may practice the legal profession in one of the forms allowed under national law of their choice, on a non-discriminatory basis. These legal forms are described in art. 5 para 1 of the Law 51/1995 (individual law offices, associated law offices, professional civil companies, or limited-liability professional civil companies)

A foreign lawyer may not make oral or written conclusions before the courts and other judicial bodies, except for international arbitration.

In **SK**, full admission to the Bar is required for the practice of legal services in respect of Slovakian domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of Slovakian law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of Slovakian law.

National part of Treatment CPC 861

In **ES**, full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.

National part of Treatment CPC 861

Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.

To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

In **ES**, industrial property attorneys are subject to an EU nationality condition.

National part of Treatment CPC 861

In **SE**, for admission to the Bar, which is required only for the use of the Swedish title 'advokat', residency within the EU, EEA or Switzerland is required. Exemptions may be granted by the board of the Swedish Bar Association. Admission to the Bar is not necessary for the practice of domestic law.

National part of Treatment CPC 861

A member of the Swedish Bar Association may not be employed by anyone other than a Bar member or a company conducting the business of a Bar member. However, a member of the Bar may be employed by a foreign company conducting the business of an advocate, provided that the company in question is domiciled in a country within the EU, the EEA or Switzerland.

Members conducting their practice in the form of a company or a partnership may not have any other objective and may not carry out any other business than the practice of an advocate. Collaboration with other advocate businesses is permitted, however, collaboration with foreign businesses requires permission by the Board of the Bar Association.

Only a Member may directly or indirectly, or through a company, practice as an advocate, own shares in the company or be a partner. Only a Member may be a member or deputy member of the board or deputy managing director, or an authorised signatory or secretary of the company or the partnership.

In **UK**, residency (commercial presence) may be required for the provision of some UK domestic legal services by the relevant professional or regulatory body. To provide legal services in respect of domestic (EU and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. In addition, national law may include non-discriminatory requirements as to the organisation of the permitted legal forms.

National part of Treatment CPC 861

In addition, the measures applicable in each jurisdiction include any requirements set by professional and regulatory bodies.

(ii) <u>Auditing services, Accounting and Bookkeeping Services, Taxation advisory services</u>

In AT, the capital interests and voting rights of foreign accountants, bookkeepers, auditors and tax advisers, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25per cent. The service provider must have an office or professional seat in the EEA in order to provide bookkeeping services, and to be entitled to practice as an auditor or tax advisor according to Austrian law. Where the employer of a foreign auditor is not an EU national, they must be a member of the relevant professional body in their home country, where such a body exists.	National Treatment	CPC 862, CPC 863
In BE , to be qualified to act in an official capacity as a "firm's auditor", it is required to maintain an establishment in Belgium where the professional activity will take place and where acts, documents and correspondence relating to it will be maintained, and to have at least one administrator or manager of the company being firm's auditor and responsible for the management of an establishment in Belgium. Measure(s): Law of July 22nd, 1953 creating an Institute of the Auditors of Firms and organising the public supervision of the occupation of auditor of firms, coordinated on April 30th, 2007	National Treatment	CPC 86211, CP C 86212, other than accounting services
In BG , for investment a "Specialised audit entity" is a company registered under the Bulgarian Commerce Act, or under the legislation of another Member State of the European Union, or the European Economic Area Agreement, with its principal subject of activity being the independent financial audit of financial statements of enterprises, and three-quarters of its members being registered auditors, auditors and/or audit entities from a Member State of the European Union, of good repute, and which is: a) a general partnership in which more than half of the partners are registered auditors, auditors and/or audit entities from other Member State of the European Union; b) a limited partnership in which more than half of the partners with unlimited liability are registered auditors, auditors and/or audit entities from other Member States; c) a limited liability company in which more than half of the votes in the General Meeting of the partners and of the capital belong to registered auditors, auditors and/or audit entities from other Member States.	National Treatment	CPC 86211, CP C 86212, other than accounting services
In BG , EU nationality condition for tax advisors.	National Treatment	CPC 863

CPC

National

In \mathbf{DK} residency is required in order to provide auditing services.

In order to enter into partnership with Danish authorised accountants, foreign accountants must obtain permission from the Danish Commerce and Enterprises Agency.	Treatment	86211, 86212, 86213, 86219,
In DE , auditing companies ('Wirtschaftspruefungs-gesellschaften') may only adopt certain German legal forms. Incorporated companies, associations limited by shares, limited liability companies, general partnerships, limited commercial partnerships, other partnerships and European companies (SE) may be recognised as 'Wirtschaftspruefungsgesellschaften'. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftspruefungsgesellschaften' if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, Art. 27 WPO. The entity 'GmbH and Co. Kommanditgesellschaft' may carry out accounting and auditing services. Establishment in the EU is required in order to provide auditing services. However, auditors from third countries registered in accordance with Art. 134 WPO may carry out the statutory audit of annual financial statements or provide the consolidated financial statements of a company with its headquarters outside the European Union, whose transferable securities are offered for trading in a regulated market. An unofficial English version of the Public Accountancy Act may be found under	National Treatment	CPC 86211, 86212, other than 'accountin g services' , CPC 86213, CPC 86219, CPC 86220
In FI , EEA residency required for at least one of the auditors of a Finnish Limited Liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.	National Treatment	CPC 86211, 86212, other than 'accountin g services'
In FR , provision of accounting and bookkeeping services by a foreign service supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. For accounting and bookkeeping services: provision through SEL (anonyme, a responsabilite limitee ou en commandite par actions), AGC (Association de gestion et comptabilite) or SCP only. For taxation advisory services, provision through SEL (anonyme, a responsabilite limitee ou en commandite par actions) or SCP only. For statutory audits: provision through any company form except SNC, SCS.	National Treatment	CPC 86211, CPC 86212CPC 86213, CP C 86219, CP C 86220, CP C 863
In EL , EU nationality is required in order to obtain a licence to be a statutory auditor. By Regulatory Act, the ELTE (Oversight Body in Greece) may issue a licence to a third country auditor if, in its discretion, the conditions laid down in Articles 4 and 6 to 11 of Law 3693/2008 is met.	National Treatment	CPC 86211, CP C 86212, other than

		accounting services
In HR , foreign audit firms may provide audit services on the Croatian territory where they have established a branch. Auditing may be performed only by legal persons established in Croatia, or by natural persons resident in Croatia.	National Treatment	CPC 862
In HU , the provision of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary, requires residency: Taxation advisory services	National Treatment	CPC 863,
In IT for auditing services or taxation advisory services, residency in Italy is required for individual auditors or tax advisors. Residence or business domicile is required for enrolment in the professional register, which is necessary for the provision of accounting and bookkeeping services.	National Treatment	CPC 86211, CP C 86212,CP C 86213, CP C 86219,CP C 86220, CP C 863
In LV, for establishment of a commercial company of sworn auditors, a foreign investor may only own more than 50per cent of the voting capital shares, if they are qualified as sworn auditors or commercial companies of sworn auditors, or auditors or commercial companies of auditors of Member States of the EU or states of the EEA, who, in accordance with laws of the Member State of the EU or the state of the EEA, are entitled to pursue the professional activity of a sworn auditor or a company of sworn auditors, as this professional activity is defined in the laws of Latvia.	National Treatment	, CPC 86212,oth er than accounting services
In LT , not less than 75per cent of shares should belong to auditors or auditing companies of the EU or EEA. An auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania. Establishment is not permitted in the form of a Public Stock Corporation (AB).	National Treatment	CPC 86211, CP C 86212,oth er than accounting services
In RO , a statutory audit activity shall be carried out only by the statutory auditors or audit firms who are approved under the conditions provided for by Emergency Ordinance no. 90/2008.	National Treatment	CPC 86211, CP C 86212,oth er than

		accounting services
In SI , commercial presence is required.	National Treatment	CPC 86211, 86212, 86213, 86219, 86220
In SK , for establishment only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Slovak/EU nationals may be authorized to carry out audits in the Slovak Republic.	National Treatment, Senior Managemen t and Boards of Directors	CPC 86211, CP C 86212,oth er than accounting services
In ES , statutory auditors are subject to an EU nationality condition. This reservation does not apply to the auditing of non-EU companies listed in a Spanish regulated market.	National Treatment	CPC 86211, CP C 86212,oth er than accounting services
In SE , only auditors approved in Sweden, authorised auditors and registered auditing firms may perform statutory auditing services in certain legal entities, including in all limited companies, as well as natural persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for authorization or approval. The titles of 'approved auditor' and 'authorised auditor' may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not authorized or approved accountants must be resident within the EEA,. The competent authority may grant exemptions form this requirement.	National Treatment	CPC 86211, CP C 86212,oth er than accounting services
(iii) Architectural services, Urban planning and landscape architectural s	ervices; Enginee	ering

(iii) <u>Architectural services, Urban planning and landscape architectural services; Engineering services and Integrated engineering services, construction and related engineering services</u>

In **BE**, the provision of architectural services in Belgium requires control over the execution of jobs.

Foreign architects authorised in their host countries and wishing to exercise their

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profession on an occasional basis in Belgium are required to obtain prior authorisation from the Council of Order in the geographical area where they intend to exercise their activity.

In BG , for projects of national or regional significance, US investors must act in partnership with or, as subcontractors to, local investors. Foreign specialists must have experience of at least two years in the field of construction, which is not a requirement for national specialists. A Bulgarian nationality condition applies to urban planning and landscape architectural services	National Treatment	<u>CPC</u> 8671, <u>CPC</u> 8672, <u>CPC</u> 8673, <u>CPC</u> 8674
In HR a design or project created by a foreign architect or engineer must be validated by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law.	National Treatment	CPC 8671, CPC 8672, CPC 8673, CPC 8674
In HU , the supply of landscape architectural services by non-EEA nationals requires residency. The supply of landscape architecture services is therefore only available to service suppliers established or resident in the EEA.	National Treatment	<u>CPC 8674</u>
In HU , the provision of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary, requires residency:- Architectural services Engineering services (only applicable to graduate trainees) Integrated Engineering services.	National Treatment	CPC 863, CPC 8671, CPC 8672, CPC 8673
In IT , residency in Italy is required for enrolment in the professional register, which is necessary for the exercise of the profession.	National Treatment	<u>CPC</u> 8671, <u>CPC</u> 8672, <u>CPC</u> 8673, <u>CPC</u> 8674
In SK , for the provision of these services by a physical person present in the territory of the Slovak Republic, membership in the Slovak Chamber of Architects or Slovak Chamber of Engineers is obligatory. Slovak residency is required for	National Treatment	<u>CPC</u> 8671, <u>CPC</u> 8674,

membership.

<u>CPC</u> 8672, <u>CPC</u> 8673

Reservation No. 6 Business Services - Professional services (health related professions)

Sector: Business Services - Professional services (health related professions)

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment

Description: Cross-Border Trade in Services and Investment

The following measures apply:

(i) Medical and Dental Services, Psychologists Midwives services, Services provided by nurses,

Physiotherapists and Paramedical Personnel services

Affected obligations and scope (CPC-codes)

In **AT**, EEA or Swiss nationality is required in order to provide medical services. Regarding medical services, non-EEA-citizens may apply for the following authorisations: Postgraduate training, medical practice as a general medical practitioner/specialist in hospitals and penal institutions, medical practice as a general practitioner in a self-employed capacity, and medical activities for educational purposes.

This reservation does not apply to dental services or services provided by psychologists and psychotherapists.

National part of Treatment CPC 9312

In **DE**, geographical restrictions may be imposed on professional registration, which apply to nationals and non-nationals alike. Doctors (including psychologists, psychotherapists, and dentists) need to register with the regional associations of statutory health insurance physicians/ dentists (kassenaerztliche / zahnaerztliche Vereinigungen), if they wish to treat patients insured by the statutory sickness funds. This registration can be subject to quantitative restrictions based on the regional distribution of doctors. For dentists this restriction does not apply. Registration is necessary only for doctors participating in the public health scheme. Non-discriminatory restrictions on the legal form of establishment required to provide these services may exist (Article 95 SGB V).

For medical, dental and midwives services, access is restricted to natural persons only.

Establishment requirements may apply.

Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a doctor.

The number of ICT-service providers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way.

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In **EL**, greek nationality is required for dental technicians. National part of Treatment **CPC** 93191, CP C 93123 In, IT residency in Italy is required for enrolment in the professional register, which National CPC 852 is necessary for the exercise of the profession. EU nationality is required, foreign Treatment professionals may be allowed to practice based on reciprocity. (ii) Veterinary Services Affected obligations and scope (CPC-codes) In AT, only EEA nationals may provide veterinary services. The nationality **CPC 932 National** requirement is waived for third country nationals where there is an agreement with Treatment that country providing for national treatment with respect to investment and crossborder trade of veterinary services. **CPC 932** In **HR**, only legal and natural persons established for the purpose of conducting National veterinary activities in an EU Member State can provide cross border veterinary Treatment services in the Republic of Croatia (Veterinary Act; OG 41/07, 55/11, Article 89) Only Croatian citizens and EU Member State citizens can establish a veterinary practice in the Republic of Croatia (Veterinary Act, OG 41/07; 55/11, article 106). In FR, nationality condition limited to EU and EEA citizens. Insofar as US allows **CPC 932** National French citizens to provide veterinary services then France will allow US service Treatment, suppliers to provide veterinary services under the same conditions. Most-The legal forms available to a company providing veterinary services are limited to Favouredthree types of companies (SEP; SCP; SEL). Nation Treatment In **EL**, EU nationality condition for veterinary services. National CPC 932 Treatment In HU, for supplying veterinary services, membership of the Hungarian Veterinary National **CPC 932** Chamber is required. Only EEA nationals may be admitted to the Chamber. Treatment Authorisation for establishment is subject to an economic needs test. Main criteria:

labour market conditions in the sector.

In IT , residency in Italy is required for enrolment in the professional register, which is necessary for the exercise of the profession.	National Treatment	CPC 932
In NL , in cross-border services access is restricted to natural persons.	National Treatment	CPC 932
In PL , for the provision of veterinary services by a physical person present in the territory of Poland, only EU nationals may provide verinary services. Foreign persons may apply for permission to practice.	National Treatment	<u>CPC 932</u>
In PT , residency is required in order to provide veterinary services.	National Treatment	CPC 932
In SK , obligatory membership in the Slovak Chamber of Veterinary Doctors. Residency in the Slovak Republic is required for membership. Access is restricted to natural persons only.	National Treatment	<u>CPC 932</u>
In ES , membership in professional association is obligatory and subject to an EU nationality condition, which may be waived through a bilateral professional agreement.	National Treatment	<u>CPC 932</u>
(iii) The retail of pharmaceuticals and specific medical goods to the public	Affected oblige scope (C	ations and PC-codes)
In AT, the retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. EEA or Swiss nationality is required in order to operate a pharmacy. EEA or Swiss nationality is required for leaseholders and persons in charge of managing a pharmacy.	National Treatment, Senior Management and Boards of Directors	<u>CPC</u> 63211
In BG , the mail order of phamaceuticals is prohibited. The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Managers of pharmacies must be qualified pharmacists and may only manage one pharmacy in which they themselves work. Requirement for permanent residence for pharmacists. A quota exists for the number of pharmacies which may be owned per person.	National Treatment	<u>CPC</u> 63211
In EE , the retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Mail order sale of medicinal products as well as delivery by post or express service of medicinal products ordered through the	National Treatment	<u>CPC</u> <u>63211</u>

Internet is prohibited.

Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.

In FR , EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas. Commercial presence must take one of the legal forms which are allowed under national law on a non-discriminatory basis: SEL (anonyme, a responsabilite limitee ou en commandite par actions), SNC (societe en noms collectifs), societe de participations financieres de profession liberale de pharmaciens d'officine and SARL only.	National Treatment	<u>CPC</u> 63211
In DE , only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Residency is required in order to obtain a licence as a pharmacist and/or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public. Nationals of other countries or persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. The total number of pharmacies per person is restricted to one pharmacy and up to three branch pharmacies.	National Treatment	<u>CPC</u> 63211
In EL , only natural persons, who are licenced pharmacists, and companies founded by licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. EU nationality is required in order to operate a pharmacy.	National Treatment	<u>CPC</u> 63211
In ES, only natural persons, who are licenced pharmacists, can be owners of a pharmacy and are permitted to provide retail services of pharmaceuticals and specific medical goods (CPC 63211)to the public.	National Treatment	<u>CPC</u> 63211
In HU , EEA nationality is required in order to operate a pharmacy. Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.	National Treatment	<u>CPC</u> 63211
In IT , An authorisation is needed to open a pharmacy which is subject to an economic needs test. Main criteria: population and geographical density of existing	National Treatment	<u>CPC</u> 63211

pharmacies. New or vacant pharmacies are authorised following a public

competition. Only EU citizens enrolled in the Register of pharmacists ('albo') are

able to participate in a public competition.

The exercise of the profession is possible only for natural persons enrolled in the register, as well as for juridical persons in the form of partnerships, where every partner of the company must be an enrolled pharmacist. Enrolment in the pharmacist professional register requires EU nationality or residency and the exercise of the profession in Italy.

Foreign nationals having the necessary qualifications may enrol if they are citizens of a country with whom Italy has a special agreement, authorising the exercise of the profession, under condition of reciprocity (D. Lgsl. CPS 233/1946 art. 7-8-9 and DPR 221/1950 par. 3, 7).

In **LV**, in order to commence independent practice in a pharmacy, a foreign pharmacist or pharmacist's assistant, educated in a state which is not a Member State of the EU or a state of the EEA, must work for at least one year in a pharmacy under the supervision of a pharmacist.

<u>National</u>	<u>CPC</u>
Treatment	63211

Reservation No. 7 Business Services

Sector: Business services

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment

Senior Management and Boards of Directors

Sector: Business services

Description: Cross-Border Trade in Services and Investment

The following measures apply:

i) Real Estate Services

Affected obligations and scope (CPC-codes)

In **DK**, for the provision of real estate services by a physical person present in the territory of Denmark, only authorised real estate agents who are natural persons that have been admitted to the real estate agent register may use the title of 'real estate agent', in accordance with. Section 25(2) of the Act on the sale of real estate which lays down the requirements for admission to the register. The Act requires that the applicant be a Danish resident or a resident of the EU, EEA or Switzerland. The residence requirement may be waived by the Danish Commerce and Companies Agency.

The Act on the sale of real estate is only applicable when providing real estate services to Danish consumers.

In PT, residency in the EEA is required for natural persons. Incorporation in the EEA is required for legal persons.

In **SI**, in so far as US allow Slovenian nationals and enterprises to supply real estate agent services, Slovenia will allow US nationals and enterprises to supply real estate agent services under the same conditions, in addition to the fulfilment of the following requirements: entitlement to act as a real estate agent in the country of origin, submission of the relevant document on impunity in criminal procedures, and inscription into the registry of real estate agents at the competent (Slovenian) ministry.

(ii) Rental/Leasing services without operators

In **LT**, the Lithuanian flag is granted only to vessels registered in the Lithuanian register of maritime vessels and owned or chartered (bareboat charter) by a Lithuanian Citizen or company established (incorporated) in Lithuania.

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<u>Treatment</u>

<u>CPC 822</u>

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<u>CPC</u> 821, <u>CPC</u> 822

National CPC
Treatment 83103

In SE , to fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish influence means a proportionally large share of Swedish ownership in the ship, and that the operation of the ship is located in Sweden. Foreign ships may be granted an exemption from this rule where they are rented/leased by Swedish legal persons through bareboat charter contracts. To be granted an exemption, the bareboat charter contract must be provided to the Swedish Maritime Administration and demonstrate that the charterer takes full responsibility for operation and crew of the leased/rented ship. The duration of the contract should be at least 1-2 years.	National Treatment	<u>CPC</u> 83103
In BE , private (civil) aircraft belonging to natural persons who are not nationals of a Member State of the EU or of the EEA may only be registered if they are domiciled or resident in Belgium without interruption for at least one year. Private (civil) aircraft belonging to foreign legal entities not formed in accordance with the law of a Member State of the EU or of the EEA may only be registered if they have a seat of operations, agency or office in Belgium without interruption for at least one year.	<u>National</u> <u>Treatment</u>	<u>CPC</u> 83104
In SE , suppliers of rental or leasing services of cars and certain off-road vehicles (terraengmotorfordon) without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, inter alia, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden.	<u>National</u> <u>Treatment</u>	CPC 831
(iii) Technical testing and analyses and related services In BG, in order to provide testing and analyses services, a US person must be established in Bulgaria according to the Bulgarian Commercial Act and be registered on the Commercial register. For the periodical inspection for proof of technical condition of road transport vehicles, the person should be registered in accordance with the Bulgarian Commercial Act or the Non-profit Legal Persons Act, or else be registered in another EU Member State or country from the European Economic Area. The testing and analysis of the composition and purity of air and water may be conducted only by the Ministry of Environment and Water of Bulgaria, and/or its agencies in co-operation with the Bulgarian Academy of Sciences.	<u>National</u> <u>Treatment</u>	<u>CPC 8676</u>
In CY, the provision of services by chemists and biologists requires EU nationality.	National Treatment	<u>CPC 8676</u>

In IT, residency or professional domicile in Italy is required for enrolment in the geologists' register, which is necessary for the exercise of the professions of surveyor or geologist in order to provide services relating to exploration and the operation of mines, etc. There is an EU nationality requirement, however, foreigners may enrol under condition of reciprocity. For biologists, chemical analysts, agronomists and "periti agrari", residency and enrolment in the professional register is required. Third country nationals can enrol under condition of reciprocity.	National Treatment, Most- Favoured- Nation Treatment	<u>CPC</u> <u>8675, CPC</u> <u>8676, part</u> <u>of CPC</u> <u>881</u>
(iv) Related scientific and technical consulting services		
In BG , a professionally competent body is the person (physical or juridical) that may execute functions pertinent to cadastral surveying, geodesy and cartography. Establishment is required, as well as Bulgarian nationality for the natural person carrying out activities for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.	National Treatment	<u>CPC 8675</u>
In FR , for surveying, access through a SEL (anonyme, a responsabilite limitee ou en commandite par actions), SCP, SA and SARL only. Foreign investors are required to have a specific authorisation for exploration and prospecting services.	National Treatment	<u>CPC 8675</u>
(iv) Placement services and Supply services of support personnel		
In BE: Flemish Region: A company having its head office outside the EEA has to prove that it supplies placement services in its country of origin. Walloon Region: A specific type of legal entity (regulierement constituee sous la forme d'une personne morale ayant une forme commerciale, soit au sens du droit belge, soit en vertu du droit d'un Etat membre ou regie par celui-ci, quelle que soit sa forme juridique) is required to supply placement services. A company having its head office outside the EEA has to demonstrate that it fulfils the conditions as set out in the Decree (for instance on the type of legal entity) and has to prove that it supplies placement services in its country of origin. German-speakingregions: A company having its head office outside the EEA has to prove that it supplies placement services in its country of origin and has to fulfil the admission criteria established by the mentioned decree.	National Treatment	<u>CPC 87202</u>
In DE , EU nationality or a commercial presence in the EU is required in order to obtain a licence to operate as a temporary employment agency (Pursuant to Sec. 3 paras. 2 and 3 of this Act) The Federal Ministry of Labour and Social Affairs may issue a regulation	National Treatment	<u>CPC</u> 87201, <u>CPC</u> 87202, <u>CPC</u> 87203

concerning the placement and recruitment of extra-EU and extra-EEA personnel for specified professions.

(v) Security services		
In DK , requirement of residence for members of the board for establishment. Measure(s): Lov om vagtvirksomhed' (LBK nr 227 af 03/03/2010)	National Treatment, Senior Management and Boards of Directors	<u>CPC</u> 87302, <u>CPC</u> 87303, <u>CPC</u> 87304, <u>CPC</u> 87305, <u>CPC</u> 87309
In IT , EU nationality and residency is required in order to obtain the necessary authorisation to supply security guard services and the transport of valuables.	National Treatment	CPC 87302, CPC 87303,CPC 87304, CPC 87305,CPC 87309
In PT , the provision of security services by a foreign provider on a cross-border basis is not allowed. A nationality condition exists for specialised personnel.	National Treatment	CPC 87302, CPC 87303,CPC 87304, CPC 87305,CPC 87309
In EE, sole prioprietors who provide security services, security officers and heads of in-house guarding units must be Estonian citizens	National Treatment	CPC 87302, CPC 87303,CPC 87304, CPC 87305,CPC 87309
(vi) Translation and Interpretation Services		
In DK , for the provision of authorised translation and interpretation services by a physical person present in the territory of Denmark, an authorisation from the Danish Commerce and Enterprises Agency is required. Exemptions from the authorisation requirement for occasional and temporary supply of these services may be granted to persons who are established in an equivalent profession to that of state authorised translator and interpreter in another EU country, in an EEA country or in Switzerland.	Most- Favoured- Nation Treatment	CPC 87905
In FI , for the provision of translation services by a certified translator present as a physical person in the territory of Finalnd, residency in EEA is required.	National Treatment	<u>part of CPC</u> <u>87905</u>

(vii) Other business services

In RO , nationality condition for specialists for building-cleaning service	National Treatment	<u>CPC 874</u>
In PT , for establishment EU nationality is required for the provision of collection agency services and credit reporting services.	National Treatment	<u>CPC</u> 87902, <u>CPC</u> 87901
In HU , an authorisation, by means of admission into the register, by the minister in charge of the juridical system is required for the pursuit of mediation (e.g. arbitration and conciliation) activities which may only be granted to juridical or natural persons that are established in or resident in Hungary.	National Treatment	<u>CPC 86602</u>

Reservation No. 8 Distribution services

Sector: Distribution services

Obligations Concerned:

National Treatment

Description: Cross-Border Trade in Services and Investment

The following measures apply:

	Affected obligations and the Affected obligations of the A	
In HU : For the cross-border supply of Commission Agents' Services Foreign companies may only supply commodity dealing (brokering) services through a branch office or establishment in HU. A licence is required from the Hungarian Financial Supervisory Authority. Measure(s):	National Treatment	(CPC 621)
In LT : For the cross-border distribution of pyrotechnics: Distribution of pyrotechnics is subject to licensing. Only juridical persons established in the EU may obtain a licence.	National treatment	Part of CPC 622
In IT : Distribution of tobacco (part of CPC 6222, part of CPC 6310): For an intermediary between wholesale and retail, owners of magazines ("magazzini"), EU nationality is required.	As above	part of CPC 6222, part of CPC 6310
In AT : Retail sales of tobacco (CPC 63108): Only natural persons may apply for an authorisation to operate as a tobacconist. Priority is given to EEA nationals.	As above	CPC 63108
In BG : Establishment in Commission Agent's Services, Wholesale and retail trade services (part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC 62276, CPC 63108, part of CPC 6329): Distribution (wholesale and retail) of petroleum and petroleum products, gas, precious metals, tobacco, and tobacco products, is subject to authorisation and may be performed only after registration under the Commercial Register. Authorisation may only be given to EEA nationals or foreign citizens with permanent residence in BG.	As above	part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC

62276, CPC 63108, part of CPC 6329

In **ES**, establishment is subject to an EU nationality condition

CPC to add

Reservation No. 9 Education services

Sector: Education services

Obligations Concerned:

National Treatment (Article X.__)

Senior Management and Boards of Directors (Article X.__)

Description: Cross-Border Trade in Services and Investment

The following measures apply:

	Affected obligat scope (CPC-cod	
In FR : Nationality condition in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach. Foreign national may also obtain an authorisation to establish and operate educational institutions. This authorisation is granted on a discretionary basis.	National Treatment	CPC 921 CPC 922 CPC 923
In EL : Nationality condition for establishment for owners and majority of members of the Board and for teachers for primary and secondary education. Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons. However, the law permits the establishment by the EU residents (natural or legal persons) of private tertiary education institutions granting certificates which are not recognised as equal to university degrees	National Treatment Senior Management and Boards of Directors	CPC 921 CPC 922 CPC 923

In **DK**: Nationality condition for university professors Measure(s):

As above CPC 923

Reservation No. 11 Health services and Social services

Sector: Health services and Social services

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: <u>Investment</u>

The following measures apply:

Affected obligations and scope (CPC-codes)

In **FR**: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercise liberal" and "société civile professionelle". For establishment in health services and authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.

National CPC 931 Treatment CPC 933

Reservation No. 12 Tourism and Travel related services

Sector: Tourism and Travel related services

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The following measures apply:

	scope (er e coe	,,
In BG : Investment in hotel, restaurants and catering services, excluding catering in air transport services; travel agencies and tour operators services (including tour managers); and tourist guides services: The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent.	National Treatment Senior Management and Boards of Directors	CPC 641, CPC 642 CPC 643 CPC 7471 CPC 7472
In CY : for A licence to establish and operate a tourism and travel company, as well as the renewal of an operating licence of an existing company, shall be granted only to EU natural or legal person.	National Treatment	CPC 7471
In IT : Tourist guide from non EU countries need to obtain a specific licence from the Region in order to act as a professional tourist guide	National Treatment	CPC 7472
In BG , CY , EL , ES : EU nationality condition for tourist guide services	National	CPC 7472

Affected obligations and scope (CPC-codes)

Treatment

Reservation No. 13 Transport services and Services Auxiliary to Transport Services

Sector: Transport services and Services Auxiliary to Transport Services

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The following measures apply:

(i) All transport services

In **BG**: No direct branching (incorporation is required) for transport services, excluding maritime transport, pipeline transport and auxiliary services, and road transportation of postal and courier items on own account. For auxiliary services to: inland waterways transport; rail transport; road transport, and freight transport agency services for air transport participation in a Bulgarian company is limited to 49 per cent.

Affected obligations and scope (CPC-codes)

National CPC 71-Treatment 74

(ii) Maritime Transport Services and Inland Waterways

Goods or passenger transport operations by inland waterway may only be provided by an operator that fulfils the following conditions:

- is established in a Member State,
- is entitled there to carry out the (international) transport of goods or passengers by inland waterway, and
- -uses vessels registered in a Member State or in possession of a certificate of membership of a fleet of a Member State.

In addition, the vessels must be owned by natural persons domiciled in a Member State and who are Member State nationals, or owned by legal persons registered in a Member State and the majority ownership requirement may exceptionally be provided. In Spain, Sweden and Finland there is no legal distinction between maritime and internal waterways. The regulation of maritime transport applies equally to internal waterways.

National CPC 722, Treatment part of CPC 745

In AT : for internal waterways transport EEA nationality is required, for natural partners in order to set up a shipping company. Majority of the governing board of each enterprise must have EEA nationality. A registered company or permanent establishment in Austria is required. More than 50% of the business shares and the working capital must be held by EEA nationals.	National Treatment, Senior Management and Boards of Directors	CPC 7221, 7221 745
(iii) Road transport (excluding road freight transportation of postal and courier items on own account)		
In SE: For CPC 7121, 7122 and 7123, requirement for established entities to use vehicles with national registration.	National Treatment	CPC 7121 CPC 7122 CPC 7123
In RO: For CPC 7121, 7122 and 7123, licence is required to provide road haulage and road transport services in Romania. Road haulage and road passenger transport operators having a licence may only use vehicles that are registered in Romania, owned and used according to the Government Ordinance provisions.	National Treatment	CPC 7121 CPC 7122 CPC 7123
In EL: For CPC 7123, Road freight transport operations established in Greece may only use vehicles that are registered in Greece	National Treatment	CPC 7123
(iv) Pipeline transport of goods other than fuel		
In AT: regarding the transportation of gas, with regard to natural persons, authorization is only granted to EEA nationals domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be EEA nationals. The competent authority may waive the nationality and domicilation requirements where the operation of the network is considered to be in the public	National Treatment Senior Management and Boards of Directors	CPC 7139

interest.

For the transportation of goods other than gas and water the following applies: With regard to natural persons, authorization is only granted to EEA nationals who must have a seat in Austria. Enterprises and partnerships must have their seat in Austria. An ENT/interest test is applied. Cross-border pipelines must not jeopardize Austria's security interest and its status as neutral country. Enterprises and partnerships have to appoint a Managing Director who must be an EEA citizen. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest. Exclusive rights can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the EU.

(v) Services auxiliary to maritime transport and inland waterways transport

In **FI:** Services auxiliary to maritime transport can be provided only by ships operating under the Finnish flag.

National Treatment

CPC 74

In MT: Nationality condition for inland waterways transport supporting services

National Treatment,

part of CPC 745

(vi) Services auxiliary to road transport - Rental of Commercial Road Vehicles with Operators

In **AT**: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the European Union, and to juridical persons of the European Community having their headquarters in the Community.

National Treatment

CPC 7124

(vii) Services auxiliary to air transport services - Rental of aircraft with crew

In the **EU**: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.

To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.

National Treatment, Senior Management and Boards of Directors,

CPC 734

By exception, aircraft registered in a Foreign country may be leased by a Foreign air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.

Most-Favoured-Nation Treatment

Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.

(viii) Services auxiliary to air transport services - Sales and Marketing and Computer Reservations System

In the **EU**: Where air carriers of the European Union are not accorded equivalent treatment to that provided in the European Union by CRS services suppliers in a foreign country, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in a foreign country, measures may be taken to accord equivalent treatment, respectively, to the air carriers of a foreign country by the CRS services suppliers in the European Union, or to the CRS services suppliers of a foreign country by the air carriers in the European Union.

National Treatment, Most-Favoured Nation Treatment Sales and Marketing, Computer Reservatio ns Systems

(ix) Provision of Combined Transport Service

In the **EU**, except in **FI**, only hauliers established in a Member State who meet the conditions of access to the occupation and access to the market for transport of goods between Member States may, in the context of a combined transport operation between Member States, carry out initial and/or final road haulage legs which form an integral part the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply. Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.

National Treatment CPC 711-712, 7212, 7222, 741-745, 748-749

Reservation No. 14 Energy related activities

Sector: Energy Services

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The following measures apply:

Affected obligations and scope (CPC or ISIC codes)

In AT: Regarding the transportation of gas, with regard to natural persons, authorization is only granted to EEA nationals domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be EEA nationals. The competent authority may waive the nationality and domicilation requirements where the operation of the network is considered to be in the public interest.

National Treatment, **CPC** 713 Senior Management and Boards of Directors

For the transportation of goods other than gas and water the following applies: With regard to natural persons, authorization is only granted to EEA nationals who must have a seat in Austria. Enterprises and partnerships must have their seat in Austria. An ENT/interest test is applied. Cross-border pipelines must not jeopardize Austria's security interest and its status as neutral country. Enterprises and partnerships have to appoint a Managing Director who must be an EEA citizen. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest.

In AT, with regard to transmission and distribution of electricity, with regard to natural persons, authorisation is only granted to EEA-nationals domiciled in the EEA. If the operator appoints a managing director or a leaseholder, the domicile requirement is waived.

Juridical persons (enterprises) and partnerships must have their seat in the EEA. They must appoint a managing director or a leaseholder, both of whom must be EEA-nationals domiciled in the EEA.

The competent authority may waive the domicile and nationality requirements where the operation of the network is considered to be in the public interest.

National ISIC 4010, Treatment, CPC 887 Senior Management and Boards of Directors

In **PL**, the following activities are subject to licensing under the Energy Law Act:-1) the generation of fuels or energy, except for: generation of solid or gaseous fuels; generation of electricity using electricity sources of the total capacity of not more than 50 MW other than renewable energy sources; cogeneration of electricity and

National ISIC 040, Treatment CPC 74220. CPC 887,

<u>CPC</u> 63297

heat using sources of the total capacity of not more than 5 MW other than renewable energy sources; generation of heat using the sources of the total capacity of not more than 5 MW;

- 2) storage of gaseous fuels in storage installations, liquefication of natural gas and regasification of liquefied natural gas at LNG installations, as well as the storage of liquid fuels, except for: the local storage of liquid gas at installations of the capacity of less than 1 MJ/s capacity and the storage of liquid fuels in retail trade;
- 3) the transmission or distribution of fuels or energy, except for: the distribution of gaseous fuels in grids of less than 1 MJ/s capacity and the transmission or distribution of heat if the total capacity ordered by customers does not exceed 5 MW:
- 4) the trade in fuels or energy, except for: the trade in solid fuels; the trade in electricity using installations of voltage lower than 1 kV owned by the customer; the trade in gaseous fuels if their annual turnover value does not exceed the equivalent of EUR 100,000; the trade in liquid gas, if the annual turnover value does not exceed EUR 10,000; and the trade in gaseous fuels and electricity performed on commodity exchanges by brokerage houses which conduct the brokerage activity on the exchange commodities on the basis of the Act of 26 October 2000 on commodity exchanges, as well as the trade in heat if the capacity ordered by the customers does not exceed 5 MW. The limits on turnover do not apply to wholesale trade services in gaseous fuels or liquid gas or to retail services of bottled gas. A licence may only be granted by the Competent Authority to an applicant that has registered their principal place of business or residence in the territory of the EU, Swiss Confederation or the EEA.

Reservation No. 15 Other Services not included elsewhere

Sector: Other Services not included elsewhere

Obligations Concerned:

National Treatment

Description: <u>Investment</u>

The following measure applies:

Affected obligations and scope (CPC-codes)

In CY: For hairdressing services: Subject to a nationality condition, coupled with a residency requirement.

National treatment

CPC 97021

CPC 9510

Measure(s):

In CY: for construction and related engineering services, specific conditions apply and authorization is required for third country nationals for establishment.

National treatment Senior Managemen t and Board of Directors

Reservation No. 16 Agriculture and hunting

Sector: Agriculture and hunting

Obligations Concerned:

National Treatment

Performance Requirements

Description: <u>Investment</u>

The following measure applies:

Affected obligations and scope (ISIC-codes)

In **FR**, the establishment of farms and agricultural co-operatives by non-EU investors is subject to authorization. Prior authorization is required in order to become a member or act as a director of an agricultural co-operative.

National ISIC 011, Treatment 012, 013,

> 014, 015 CPC 881

In **FI**, only EEA nationals resident in the reindeer herding area may own reindeer and exercise reindeer husbandry. Exclusive rights may be granted.

National Treatment

ISIC 014 Reindeer

husbandry CPC 881

In **SE**, Only Sami people may own and exercise reindeer husbandry.

National Treatment

ISIC 1531

Reindeer husbandry

CPC 881

In the EU, the intervention agencies designated by the Member States shall buy cereals which have been harvested in the EU. No export refund shall be granted on rice imported from and re-exported to third countries. Only EU rice producers may claim compensatory payments.

Performance Requirements

In **IE**, the establishment by residents in flour milling activities is subject to authorisation.

National Treatment

ISIC 1531 CPC 881

Reservation No. 17 Printing and publishing activities

Sector: Printing and publishing

Obligations Concerned:

Minister of the Interior

National Treatment

Description: Cross Border and Investment

The following measure applies:

Affected obligations and scope (ISIC-codes)

In IT , Nationality condition for owners of publishing and printing companies. Measure(s): In PL , for establishment, nationality condition for the editor-in-chief of newspapers and journals.	National Treatment, Most- Favoured Nation Treatment	ISIC 221, 222 CPC 88442
In LV , only legal persons incorporated in the Republic of Latvia, and natural persons of the Republic of Latvia have the right to found and publish mass media. Branches are not allowed. Measure(s): Law on the Press and Other Mass Media, Section 8	National Treatment	<u>CPC</u> 88442
In SE , Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be citizens of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden.	National Treatment	ISIC 22 CPC 88442,
In DE, each publicly distributed and/or printed newspaper, journal, or periodical must clearly indicate a "responsible editor" (the full name and address of a natural person). The responsible editor may be required to be a permanent resident in	National Treatment	ISIC Rev 3.1:323, 324

Germany, the EU or an EEA country. Exceptions may be allowed by the Federal

Reservation No. 18 Mining and quarrying

Sector: Mining and quarrying

Obligations Concerned:

National Treatment

Description: Investment

The following measure applies:

Affected obligations and scope (ISIC-codes)

In BE, the exploaration for and exploitation of mineral resources and other non-living resources in territorial waters and the continental shelf are subject to Treatment, concession. The concessionaire must be domiciled in Belgium

ISIC rv
3.1:14

Annex II - Reservations for Future Measures

- 1. This Annex is an integral part of the Title on Service, Investment and E-commerce.
- 2. The Schedule sets out, under Articles X (Investment Reservations), X (Cross-Border Supply of Services Reservations and Exceptions), the reservations taken with respect to specific sectors, subsectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - (a) Article X (Investment National Treatment) or X (Cross-Border Supply of Services National Treatment);
 - (b) Article X (Investment Most-Favoured-Nation Treatment) or X (Cross-Border Supply of Services Most-Favoured-Nation Treatment);
 - (d) Article X (Investment Performance Requirements);
 - (e) Article X (Investment Senior Management and Boards of Directors);
- 3. Each reservation sets out the following elements:
 - (a) Sector refers to the general sector and/or sub-sector in which the reservation is taken;
 - (b) Industry Classification refers, where applicable, to the activity covered by the reservation according to CPC codes, ISIC codes, or as expressly otherwise described in a reservation;
 - (c) Type of Reservation specifies the obligation referred to in paragraph 1 for which a reservation is taken;
 - (d) Description sets out the scope of the sector, sub-sector or activities covered by the reservation; and
- 4. In interpreting a reservation, all elements of the reservation shall be considered. The description element shall prevail over all other elements.
- 5. A reservation taken at the level of the European Union also covers measures of any EU Member State at the national level as well as measures at any level of government within a EU Member State, unless the reservation explicitly excludes an EU Member State. A reservation taken at the national level of an EU Member State applies to measures taken at any level of government within that Member State.
- 6. Where a measure is maintained that requires that a service provider be a natural person, citizen, permanent resident or resident of its territory, as a condition to the provision of a service in its territory, a reservation for that measure taken with respect to cross-border services shall be applied as a reservation with respect to investment, to the extent of that measure.
- 7. The schedule does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they are not incompatible with obligations listed in paragraph 1. A Party shall have the right to apply those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to

pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed.

8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to nationals or juridical persons of the other Party the treatment granted in a Member State to the nationals and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to legal persons of the other Party established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those legal persons established within the EU which are owned or controlled by nationals of the other Party.

9. For purposes of this Annex:

CPC means Central Product Classification (CPC) numbers as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, Provisional Central Product Classification, 1991;

ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;

10. The following abbreviations are used in the Schedule:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
EU	European Union, including all its Member States
ES	Spain
EE	Estonia
FI	Finland
FR	France
EL	Greece
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	Netherlands

PL	Poland
PT	Portugal
RO	Romania
SK	Slovakia
SI	Slovenia
SE	Sweden
1.117	11.21.412.412.44

Reservation No. 1 – Commercial presence

Sector: All

Obligations Concerned:

National Treatment
Most-Favoured-Nation Treatment
Performance Requirements

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

Affected obligations and scope

In **SE**, with respect to adopt or maintain discriminatory requirements for founders, senior management and board of directors when new forms of legal association are incorporated into Swedish law.

National All sectors
Treatment,
Senior
Management
and Boards of
Directors

In **FR**, pursuant to articles L151-1 and R135-1 sec of the financial and monetary code, the right is reserved that foreign investments in France in sectors listed in article R153-2 of the financial and monetary code are subject to prior approval from the Minister for the Economy. In **FR**, with respect to limiting foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case by case basis, of the equity offered by the public. In **FR**, for establishing in certain commercial, industrial or artisanal activities, the right is reserved to request a specific authorisation is if the managing director is not a holder of a permanent residence permit.

In **FI**, with respect to imposing restrictions on the right of establishment and the right to provide services by 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.

National
Treatment,
Senior
Management
and Boards of
Directors,
Performance
Requirements

In **IT**, the right is reserved to grant or maintain exclusive rights 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.

National Treatment,

Reservation No. 2 – Entry and temporary stay of natural persons for business purposes (Mode 4)

Sector: All - Entry and temporary stay of natural persons for business purposes

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Entry and Temporary Stay of Natural Persons for Business Purposes

The **EU** reserves the right to adopt or maintain any measure with respect to the provision of services through the presence of natural persons (provision of services through mode 4). However, national treatment shall be granted for measures concerning the categories of natural persons referred to and committed in the market access schedule (Annex III)

Reservation No. 3 – Acquisition of real estate

Sector: All – Acquisition of real estate

Obligations Concerned:

National Treatment
Most-Favoured-Nation Treatment
Performance Requirements
Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

Affected obligations and scope

In **BG**, **CY**, **CZ**, **DK**, **HR**, **HU LT**, **LV**, **MT**, **IT** and **RO**, **SK**, the right is reserved to adopt or maintain any measure;

National All sectors

In **AT**, **PL**, in **DE** with respect to the Länder, Schleswig-Holstein and Saarland, in **FI** with respect to the Åland Islands; in **SI** for ownership of real estate in the border areas of 10 km; and in **IE** for land not within the boundaries of cities and towns, to request prior authorisation;

Most-Favoured-Nation Treatment.

Treatment

In **HU** and **PL**, with respect to the acquisition of state owned properties;

In **HU**, with respect to acquisition of arable land by foreign legal persons and non-resident natural persons, including with regard to the authorization process for the acquisition of arable land.

National Treatment

In **SI**, to requiring that branches established in the Republic of Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.

In **EE**, only a natural person who is an Estonian citizen or the citizen of any EEA country or a legal person who is entered who is entered in the appropriate Estonian register, may acquire any immovable used for profit yielding land, the land use type categories of which include agriculture or forest land, and only with the authorization of the country governor.

This reservation does not apply to the acquisition of agriculture of forest land for the purposes of providing a service which is liberalized under this agreement

In **ES**, foreign investment in activities directly related to real estate investments of diplomatic missions by States that are not members of the EU require and administrative authorization from the Spanish Council of Ministers, unless there is a reciprocal liberalization agreement in place.

National Treatment

In LT, with respect to any measure that is consistent with the commitments taken by the EU and which are applicable in LT in the GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law, the law on land and the law on acquisition on the acquisition of agricultural land. However, local governments (municipalities) and other national entities of members of the OECD and NATO conducting economic activities in LT, which are specified by the constitutional law in compliance with the criteria of European and other integration which LT has embarked on, are permitted to acquire in to their ownership non-agriculture land plots required for the construction and operation of buildings and facilities necessary for their direct activities.

National Treatment

Reservation No. 4 – Agriculture, hunting, forestry, fishing and aquaculture

Sector: Agriculture, hunting, forestry, fishing and aquaculture

Obligations Concerned:

National Treatment

Most-Favoured-Nation Treatment

Performance Requirements

Senior Management and Boards of Directors

excluding advisory and consultancy services

Description: <u>Investment</u>

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

Affected obligations and scope (ISIC-code)

In AT, HR, HU, MT, RO, with regard to	National Treatment,	ISIC 011,
agriculture, and hunting,	Performance	012, 013,
	Requirements	014, 015
	Senior Management and	
	Boards of Directors	
	Most Favoured Nation	
	Treatment	
In BG , with regard to logging activities/forestry and logging, excluding advisory and consultancy services.	National Treatment, Performance Requirements Senior Management and Boards of Directors Most Favoured Nation Treatment	ISIC 020
In the EU, with regard to Fishing and aquaculture	National Treatment,	ISIC 0501,

Boards of Directors
Most Favoured Nation

0502

CPC 882

Treatment

Performance

Reservation No. 5: Business services - professional services

Sector: Professional services (Legal services; Auditing services; Architectural services and Urban

Planning and Landscape Architectural services)

Obligations Concerned:

National Treatment Most-Favored-Nation Treatment Performance Requirements Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Legal services: Affected obligations and scope (CPC code)

The **EU**, with the exception of **SE**, with respect to the National part of CPC provision of legal advisory and legal documentation and Treatment. 861, certification services provided by legal professionals entrusted Senior part of CPC with public functions, such as notaries, "huissiers de Management 87902 justice" or other "officiers publics et ministériels", and with and Boards of respect to services provided by bailiffs who are appointed by Directors an official act of government.

In **BG** full national treatment on the establishment and Most-part of CPC operation of companies, as well as on the provision of Favoured-services, may be extended only to companies established in, and citizens of, the countries with whom preferential Treatment arrangements have been or will be concluded.

In LT, attorneys from foreign countries can practice as advocates in court only in accordance with bilateral agreements on legal assistance.

MostFavouredNation
Treatment

(ii) Auditing services:

In **BG**, an independent financial audit shall be implemented

National

CPC

by registered auditors who are members of the Institute of the

Certified Public Accountants. Subject to reciprocity, the

CPC

Institute of the Certified Public Accountants shall register a third-country audit entity upon the latter's furnishing proof that: 1. three-fourths of the members of the management bodies and the registered auditors carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors and have passed successfully the examinations for it; 2. the audit entity carries out independent financial audit in accordance with the requirements for independence and objectivity; 3. the audit entity publishes on its website an annual transparency report or performs other equivalent requirements for disclosure in case it audits public-interest entities.

86212 other than accounting services

In **CZ**, with respect to investment only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Czech/EU nationals may be authorised to carry out audits in the Czech Republic.

National Cl Treatment, 86 Senior 21 Management th and Boards of ac Directors se

CPC 86211, 86 212 other than accounting services

In **UK** with respect to the cross-border provision of auditing services.

Treatment,
Performance
Requirements,
Senior
Management
and Boards of
Directors

National

CPC 86211, 86 212 other than accounting services

(iii) Architectural services and Urban planning and landscape architectural services

In **HR** with respect to the cross-border provision of urban planning.

National Treatment CPC 8674

Reservation No. 6: Business services - professional services

Sector: Professional services (health related professions)

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment Performance Requirements

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Medical (including Psychologists) and Dental services, Midwives services; Services provided by Nurses; Physiotherapists and Paramedical Personnel:

Affected obligations and scope (CPC code)

In **BE** with respect to the cross-border provision. National CPC 312,

Treatment part of CPC

93191, part of CPC 85201

In **BG** with respect to investment. Existing measure: Law National CPC 9312, for Medical Establishments, Professional Organisation of Treatment, part of CPC Medical Nurses, Midwives and Associated Medical Performance 9319

Specialists Guild Act Requirements

Senior

Management and Boards of Directors

In **MT** with respect to the cross-border provision and National CPC 9312, investment. In Malta, these services may only be provided Treatment part of CPC by EU nationals having prior authorization, which may be 9319

subject to an ENT.

for use in man)

In **CZ** with respect to the cross-border provision and investment (including other health-related services relating to the handling of human tissues, organs and cells intended

National CPC 9312,

Treatment part of CPC 9319

	In FI (except for services provided by nurses), with respect to the cross-border provision and investment, whether private or public.	National Treatment, Performance Requirements Senior Management and Boards of Directors	CPC 9312, CPC 93191
	In UK with respect to requiring establishment of suppliers and restricting the cross-border provision of health-related professional services by service suppliers not physically present in the territory of the UK.	National Treatment	CPC 9312, part of CPC 93191, part of CPC 85201
(ii)	Veterinary services:		
	In BG , a veterinary medical establishment may be established by a natural or a legal person. The practice of veterinary medicine is subject to an EU/EEA nationality condition, otherwise a permanent residence permit is required for foreign nationals (physical presence is required). Existing measure: Veterinary Practices Act	National Treatment	CPC 932
	In BE, LV with respect to the cross-border provision of veterinary services.	National Treatment	CPC 932
(iii)	(iii) Retail sales of pharmaceuticals and of medical and orthopaedical goods to the gen and other services supplied by pharmacists:		general public,
	In FI with regard to distribution of pharmaceutical products.	National Treatment, Performance Requirements Senior Management and Boards of Directors	CPC 62251, CPC 62117,CPC 63211, CPC 8929
	In SE, the monopoly on retail sales of pharmaceuticals was	<u>National</u>	CPC 63211

abandoned on July 1st 2009. Given that the opening of the market is recent and involves new modes of services delivery, Sweden reserves the right to adopt and maintain any measure with respect to retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public.

<u>Phase-out</u>: This reservation will be revisited within five years of the entry into force of this Agreement

Treatment,
Senior
Management
and Boards of
Directors

In **UK** with respect to requiring establishment of suppliers and restricting the cross-border provision of the retail sales of pharmaceuticals and of medical and orthopaedical goods, and other services supplied by pharmacists by service suppliers not physically present in the territory of the UK.

<u>National</u> Treatment CPC 63211

Reservation No. 7 - Business Services - Research and Development

Sector: Business Services - Research and Development

Obligations Concerned:

National Treatment

Description: Cross-Border Trade in Services and Investment

Affected obligations and scope (CPC code)

The **EU** reserves the right to maintain or adopt measures for National CPC 851, R&D services, which receive public funding or State support in Treatment CPC 852, any form, and are therefore not considered to be privately CPC 853 funded whereby exclusive rights and/or authorisations can only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU

Reservation No. 8 – Business Services – Real estate services

Sector: Business Services – Real estate services

Obligations Concerned:

National Treatment

Description: <u>Cross-Border Trade in Services</u>

The EU reserves the right to adopt or maintain any measure with respect to the following:

Affected obligations and scope (CPC code)

In **CZ** and **HU** with respect to the cross-border provision of National CPC 821, real estate services. Treatment CPC 822

Reservation No. 9 – Rental/Leasing Services

Sector: Rental/Leasing Services

Obligations Concerned:

National Treatment

Most Favoured Nation Treatment

Description: Cross-Border Trade in Services and Investment

> The **EU** reserves the right to adopt or maintain any measure with respect to the activities specified in the following:

> > Affected obligations and scope (CPC code)

In **FR** with regard to the cross-border provision of other rental/leasing services without operator

National Treatment CPC 832

In BG, CY, CZ, HU, LV, MT, PL, RO and SK, the right is reserved to adopt or maintain any measure with regard to the provisions of cross-border rental and leasing services without operators relating to aircraft

National Treatment CPC 83104

Most Favoured Nation Treatment

The EU reserves the right to request that aircraft used by an air carrier of the EU have to be registered in the Member State of the EU licensing the carrier or elsewhere in the EU and a dry lease agreement to which a EU carrier is a party shall be subject Most Favoured to prior approval in accordance with EU or national law on aviation safety.

National Treatment CPC 83104

Nation Treatment

In **DE** chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity.

Most-Favoured-Nation Treatment **CPC** 83103, CPC

7213, **CPC 7223**

Reservation No. 10 - Maintenance and Repair Services

Sector: Maintenance and Repair Services

Obligations Concerned:

National Treatment

Description: Cross-Border Trade in Services

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Maintenance and Repair of Rail Transport Equipment, Maintenance and repair of vessels (part of CPC 8868), Maintenance and Repair of Aircraft and parts thereof Affected obligations and scope (CPC code)

The **EU**, with the exception of **HU**, **DE** and **EE**, with respect to requiring establishment or physical presence in its territory and prohibiting the cross-border provision of maintenance and repair services of rail transport equipment from outside its territory.

National part of Treatment CPC

8868, CPC 86764,

CPC 86769

The **EU**, with the exception of **HU**, **EE**, and **LV** with respect to requiring establishment or physical presence in its territory and prohibiting the cross-border provision of maintenance and repair services of maritime vessels from outside its territory.

The **EU**, with the exception of **HU**, **EE**, **CZ**, **LV** and **SK** with respect to requiring establishment or physical presence in its territory and prohibiting the cross-border provision of maintenance and repair services of inland waterways transport vessels from outside its territory.

Only recognised organisations authorised by the EU may carry out statutory surveys and certification of ships on behalf of EU Member States. Establishment may be required.

The **EU**, with the exception of **HU**, **EE**, **AT**, **LV** and **PL** with respect to requiring establishment or physical presence in its territory and prohibiting the cross-border provision of maintenance (including line maintenance) and repair services

(i) Maintenance and Repair of Rail Transport Equipment, Maintenance and repair of vessels (part of CPC 8868), Maintenance and Repair of Aircraft and parts thereof Affected obligations and scope (CPC code)

of aircraft and parts thereof from outside its territory.

Reservation No. 11 – Business Services – Other business services

Sector: Business Services - Other business services

Obligations Concerned:

National Treatment

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure relating with respect to the activities specified in the following:

(i)	Auction services	Affected obligations and scope (CPC code)	
	In CZ auction services are subject to licence. To obtain a licence (for the provision of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic. CPC Ver.1.1 part of 621 (services of retail auctioning houses) CPC Ver.1.1 part of 612 (services of wholesale houses) CPC Ver.1.1 part of 625 (services of electronic retail auctions). CPC Ver.1.1 part of 85990 (auctioning services other than in connection with legal procedures)	National Treatment	CPC Ver.1.1 part of 621,CPC Ver.1.1 part of 612,CPC Ver.1.1 part of 625,CPC Ver.1.1 part of 85990
(ii)	Technical Testing and Analysis Services		
	In FR with regard to the cross-border provision of privately funded laboratory analysis and testing services. (<i>related to hospital services</i>)	National Treatment	Part of CPC 9311
	In IT , with regard to the cross-border provisions of technical testing and analysis services by biologists and chemical analysts.	National Treatment	part of CPC 8676

(iii) Services incidental to manufacturing, Services Incidental to Energy Distribution

		In HU with respect to services incidental to energy distribution, and to the cross-border provision of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors.	National Treatment	Part of CPC 884, Part of CPC 887, other than advisory and con- sulting services
	(iv)	Translation and Interpretation Services		
		In HR with respect to the cross border provision of translation and interpretation of official documents	National Treatment	CPC 87905
	(v)	Collection Agency Services and Credit reporting services		
		The EU , with the exception of SE and ES , with regard to the provision of collection agency services and credit reporting services.	National Treatment	CPC 87902, CPC 87901
(vi)		Related scientific and technical consulting		
		In BG , DE , FR , IT with regard to the cross-border provision of exploration services (part of CPC 8675).	National Treatment	part of CPC 8675
(vii)		Printing and publishing		
		In LV, with respect to limiting the commercial presence to incorporated juridical persons for printing and publishing services.	National Treatment	(CPC 88442)

Reservation No. 12 – Business Services – Placement services

Sector: Business Services – Placement services

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Placement services

Affected obligations and scope (CPC code)

The **EU**, with the exception of **BE**, **HU** and **SE**, with respect to requiring establishment and to prohibit the provision of cross-border services for the supply of placement services of office support personnel and other workers (CPC 87202).

National CPC
Treatment, 87202,
Senior 87204,
Management and 87205,
Boards of 87206,
Directors 87209

The **EU**, with the exception of **HU** and **SE**, with regard to the provision of supply services of domestic help personnel, other commercial or industrial workers, nursing, and other personnel (CPCs 87204, 87205, 87206, 87209).

In BG, CY, CZ,DE, EE, FI, MT, LV, LT, PL, PT, RO, SK and SI, with regard to the provision of executive search services (CPC 87201)

In AT, BG, CY, CZ, DE, EE, FI, MT, LV, LT PL, PT, RO, SK, SI with regard to the establishment of placement services of office support personnel and other workers (CPC 87202).

In AT, BG, CY, CZ,DE, EE, FI, IT, MT, LV, LT, PL, PT, RO, SK,SI with regard to the provision of supply services of office support personnel (CPC 87203).

In **FR** (for CPC 87202) these services are subject to a state monopoly. In **FR** (for 87202), **IT** (for 87202 and 87202) (870201 and 87203) with regard to restricting the number of suppliers.

(i) Placement services

Affected obligations and scope (CPC code)

In ${\bf FR}$ (87203), ${\bf IE}$ (for 87201 and 87203) with regard to requiring establishment and to prohibit the cross-border provision of supply services

Reservation No. 13 – Business Services – Investigation and Security services

Sector: Business Services – Investigation and Security services

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(i) Security services

Affected obligations and scope (CPC code)

In **BG**, **CY**, **CZ**, **EE**, **LT**, **LV**, **RO**, **MT**, **PL**, **SI** and **SK** with regard to the provision of security services. Licensing and authorisation requirements may exist. Residency or commercial presence is required and nationality requirements may exist.

National CPC
Treatment, 87302,
Senior 87303,
Management and 87304,
Boards of 87305,
Directors 87309

In **BE** the provision of security services by a foreign provider on a cross-border basis is not allowed. Requirement of EU nationality for boards of directors of companies providing guard and security services, as well as consultancy and training relating to security services. The senior management of companies providing guard and security consultancy services are required to be resident EU nationals.

In **DK** with regard to the provision of airport guard services. In order to provide security services in Denmark, it is a requirement to be a national juridical person.

In **FR** the provision of security services by a foreign provider on a cross-border basis is not allowed. Nationality condition for managing directors and directors.

In **HR** with respect to security consultation services and guard As above CPC services.

87302,
87305

(i) Security services

Affected obligations and scope (CPC code)

In ES the provision of security services by a foreign provider	National	CPC
on a cross-border basis is not allowed. Access through	Treatment	87302,
Sociedades Anonimas, Sociedades de Responsabilidad		87303,
Limitada, Sociedades Anonimas Laborales and Sociedades		
Cooperativas only. Nationality condition for specialised		
personnel.		87309

In **FI** the provision of security services by a foreign provider on a cross-border basis is not allowed. Licences to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA.

In **PT** the provision of security services by a foreign provider on a cross-border basis is not allowed. Nationality condition for specialised personnel.

In **HU** with regard to the provision of armoured car services and guard services.

As above CPC 87304,

87305

(ii) Investigation services

Affected obligations and scope (CPC code)

The **EU**, with the exception of **AT** and **SE**, with regard to the provision of investigation services. Residency or commercial presence is required and nationality requirements may exist.

National CPC Treatment, 87301

Senior

Management and

Boards of Directors

Reservation No. 14 – Communication services – Telecommunication

Sector: Communication services – Telecommunication

Obligations Concerned:

National Treatment

Most-Favoured-Nation Treatment

Performance Requirements

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

Unless national treatment is provided by the United States, the EU retains the right to maintain or adopt any measure with respect to broadcast transmission services.⁴

The transmission of broadcasting signal may be subject to non-discriminatory obligations to safeguard general interest objectives related to the conveyance of content through networks, in line with the EU regulatory framework for electronic communications.

In **BE**, the right is reserved to adopt or maintain any measure with regard to satellite broadcast transmission services

⁴ Those services exclude services providing, or exercising editorial control over, content transmitted using electronic communications networks and services.

Reservation No. 15 – Construction services

Sector: Construction Services

Obligations Concerned:

National Treatment

Description: Cross-Border Trade in Services

The EU reserves the right to adopt or maintain any measure with respect to the following:

In **LT** with respect to the provision of cross-border construction services, including requiring prior approval of foreign suppliers by the competent authorities (CPC 51).

Reservation No. 16 – Distribution Services

Sector: Distribution Services

Obligations Concerned:

National Treatment Most-Favoured-Nation Treatment Performance Requirements Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Distribution services

Affected obligations and scope (CPC code)

The **EU** with respect to distribution of arms, munitions, explosives and other war materials, the distribution of chemical products, and of precious metals (and stones).

The **EU**, except in **EE**, with regard to the cross-border provision of <u>retail sales of pharmaceuticals</u> and of medical and orthopaedical goods (CPC 63211, and other services supplied by pharmacists in **UK** and **CZ**). In **BG**, **IE** and **EE**, the mail order of pharmaceuticals is prohibited.

In **BG**, with respect to the cross-border <u>distribution of chemical products</u>, <u>precious metal and stones</u>, tobacco and tobacco products and alcoholic beverages - with respect to the services provided by commodity brokers.

In **FI**, with respect to the provision of <u>distribution of alcoholic</u> <u>beverages</u> (part of CPC 62112, 62226, 63107, 8929) and of pharmaceutical products (CPC 62251, 62117, 63211, 8929).

In **CY** and **SE**, with respect to retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public (CPC 63211), and the retail sales of alcoholic beverages.

In **HR**, with regard to the cross-border distribution of <u>tobacco</u> and tobacco products.

National CPC

Most-Favoured-Nation Treatment Performance

Requirements Senior

Treatment,

Management and

Boards of Directors

Reservation No. 17 – Education Services

Sector: Education Services

Obligations Concerned:

National Treatment

Most-Favoured-Nation Treatment

Performance Requirements

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(i) Education services

The **EU** with regard to education services which receive public funding or State support in any form, and are therefore not considered to be privately funded (CPC 92) and with regard to privately funded other education services (CPC 929).

In BG, CY, FI, MT, RO and SE, with respect to restricting the Performance provision of privately funded primary and secondary education services (CPC 921, 922).

In SI, with respect to restricting the provision of privately funded primary education services (CPC 921). In AT, BG, CY, FI, MT, RO and SE, for restricting the provision of privately funded higher education services (CPC 923). In CY, FI, MT, **RO** and **SE**, for restricting the provision of privately funded adult education services (CPC 924). In SI, for requiring that the majority of the members of the board of directors of an establishment providing privately funded secondary or higher education services must be Slovenian nationals (CPC 921, 922, 923). In AT, for the provision privately funded adult education services by means of radio or television broadcasting (CPC 924). In CZ, for restricting the provision of higher educational services except post-secondary technical and vocational education services (CPC 92310). In SK, for requiring EEA residency for providers of education services other than postsecondary technical and vocational education services (CPC 92310). In **SK**, for requiring that the majority of the members of the board of directors of an establishment providing education services must be Slovak nationals (CPC 921, 922, 923, 924). In CZ, for requiring the majority of the members of the board of directors of an establishment providing privatelyfunded education services must be Czech nationals.

In **IT**, with respect to the cross-border the provision of privately funded primary and secondary education services (CPC 921,

Affected obligations and scope (CPC code)

National

CPC

Treatment,

Most-Favoured-

Nation Treatment

Requirements

Senior

Management and

Boards of

Directors

922). In **IT** for requiring that only Italian juridical persons may be authorised to issues state-recognised diplomas.

In **HR**, with respect to the cross-border provision of privately funded primary and secondary education services (CPC 921 and 922). In **HR**, with respect to the establishment for provision of privately funded primary education services (CPC 921).

Reservation No. 18 – Environmental activities

Sector: Environmental Services

Obligations Concerned:

National Treatment
Most-Favoured-Nation Treatment
Performance Requirements
Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Environmental services

Affected obligations and scope (CPC code)

The **EU** with respect to cross border provision of environmental services, except for consulting services (CPC 9401, 9402, 9403, 9404, 9405, 9406, 9409).

The **EU** with respect to the provision of services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the provision of drinking water, and water management.

of National CPC
PC Treatment,
Most-FavouredNation Treatment

Performance Requirements Senior

Management and Boards of Directors

Reservation No. 20 – Health and Social Services

Sector: Health and Social Services

Obligations Concerned:

National Treatment Most-Favoured-Nation Treatment Performance Requirements Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

Health services (i)

The EU with regard to the provision of all health services National which receive public funding or State support in any form, and are therefore not considered to be privately funded (CPC 931, except for CPC 9312 Medical and Dental Services, and part of 93191 relating to Midwife Services and Services provided by Nurses, Physiotherapeutic and Para-medical Services). The EU reserves the right to adopt or maintain any measures with regard to all privately funded health services, other than privately funded hospital, ambulance, and residential health Management and services other than hospital services (covered by CPC 9311, Boards of 93192 and 93193).

The EU, except in HU, with respect to requiring the establishment of suppliers and restricting the cross-border provision of privately funded hospital, ambulance, and residential health services other than hospital services (covered by CPC 9311, 93192 and 93193). In **HU** with respect to requiring establishment of suppliers and restricting the crossborder provision of health services, with the exception of privately funded hospital, ambulance and residential health services other than hospital services (CPC 9311, 93192, 93193).

In **FR**, with regard to the cross-border provision of privately funded laboratory analysis and testing services (part of 9311).

In AT, BG, BE, UK, CY, CZ, MT, SE, SK, PL, FI, with respect to the cross-border provision of privately-funded

Affected obligations and scope (CPC code)

CPC 931

Treatment. 933 Most-Favoured-Nation Treatment, Performance Requirements, Senior Directors

ambulance services (CPC 93192).

In AT, SI and PL with respect to the establishment of privately funded ambulance services (CPC 93192). In BG, with respect to the establishment of hospital services, for ambulance services and for residential health facilities other than hospital services (CPC 9311, 93192, 93193). In CY, CZ, FI, MT, SE and SK, with respect to the establishment of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192, 93193). In BE and UK, with regard to the establishment of privately funded ambulance and residential health services other than hospital services (CPC 93192, 93193).

In **DE**, the right is reserved to maintain national ownership of hospitals run by the German Forces. Germany reserves the right to nationalise other key hospitals.

In CY, provision for Cypriot citizens of medical treatment, not Most-Favouredavailable in Cyprus, in selected countries with which bilateral agreements have been signed or will be signed in the future.

Nation Treatment

(i) Social services

The EU, with respect to the cross-border supply of social National services, whether publicly or privately funded and with respect Treatment, to activities or services forming part of a public retirement plan or statutory system of social security.

Most-Favoured-Nation Treatment. Performance Requirements, Senior Management and

The EU, with respect to establishment of all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and with regard to activities or services forming part of a public retirement plan or statutory system of social security.

Boards of Directors

In AT, CZ, FI, HR, HU, MT, NL, PL, RO, SK, SI, SE, with respect to establishment of all social services, whether publicly or privately funded.

In BE, CY, DE, DK, EL, ES, FR, IE, IT, PT, and UK, with respect to establishment of publicly funded social services, and to privately funded social services other than services relating to Convalescent and rest Houses and Old People's Home (CPC 933).

Reservation No. 21 – Tourism and travel-related Services

Sector: Tourism and Travel-related Services

Obligations Concerned:

National Treatment

Most-Favoured-Nation Treatment

Performance Requirements

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

Tourism and travel-related services

Affected obligations and scope (CPC code)

The **EU** except **in EE**, **FI and HU** with respect cross-border supply of <u>hotel</u>, <u>restaurant and catering</u> services (CPC 641, 642 and 643), excluding catering in air transport services.

National CPC 641, Treatment, 642, Most-Favoured- 643,

Nation Treatment excluding
Performance catering in
Requirements air

Senior transport Management and services

Boards of Directors

(i) Travel agencies and tour operators services

In **BG**, **CY** and **HU**, with respect to cross-border supply of As above travel agencies and tour operators services (CPC 7471).

CPC 7471

(i) Tourist guide services

In **BG**, **CY**, **CZ**, **HU**, **LT**, **MT**, **PL** and **SK**, with respect to As above cross-border supply of tourist guides services (CPC 7472).

CPC 7472

In **FR** with respect to requiring EU nationality for the As above provision of tourist guide services in its territory.

As above

Tourism and travel-related services

In LT, tourist guides from foreign countries can provide tourist guides services only in accordance with bilateral agreements (or contracts) on tourist guides services assistance on a reciprocity basis.

Affected obligations and scope (CPC code)

National As above
Treatment
Most-FavouredNation Treatment

Reservation No. 22 – Recreational, Cultural and Sporting Services

Sector: Recreational, Cultural and Sporting Services

Obligations Concerned:

National Treatment Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

All recreational, cultural and sporting services Affected obligations and

scope (CPC code)

CPC

The EU with respect to all recreational, cultural and sporting National services not committed in the corresponding market access commitments (see Annex III).

Treatment,

Most-Favoured-Nation Treatment.

Performance Requirements,

Senior

Management and

Boards of Directors

(ii) **Entertainment Services**

> The EU, except AT and SE, with respect to the cross-border As above supply of entertainment services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619).

In CY, CZ, FI, HR, MT, PL, RO, SK and SI, with respect to establishment of entertainment services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619). In **BG**, with respect to entertainment services except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In **EE**, with respect to other entertainment services (CPC 96199) except for cinema theatre services. In LV and LT, with respect to entertainment services except for cinema theatre operation services (part of CPC 96199).

(iii) News and Press Agencies Services

In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, and SK, with As above respect to News and Press Agencies services (CPC 962). In BG, CY, CZ, HU, LT, MT, PL, RO, SI and SK, the right is reserved to adopt or maintain any measure with respect to News and Press Agencies cross-border services (CPC 962).

In **FR** with respect to limiting the foreign participation in companies publishing publications in the French language to 20 percent of the capital or of voting rights in the company. In **FR**, with regard to the establishment of press agencies.

In FR, foreign participation in companies in France publishing Most-Favouredpublications in the French language exceeding 20% of the capital or of voting rights in the companies, subject to a condition of reciprocity. Press agency services can be subject to a condition of reciprocity.

CPC 962) Nation Treatment

(iv) Libraries, archives museums and other cultural services

The EU, except in AT, with respect to the provision of National libraries, archives, museums and other cultural services (CPC 963).

Treatment. Most-Favoured-Nation Treatment, Performance Requirements, Senior Management and Boards of Directors

Sporting services

In AT, BG, CY, CZ, EE, HR, LV, MT, PL, RO and SK As above with respect to the cross-border provision of sporting services (CPC 9641); in AT only for the provision of ski school services and mountain guide services).

CPC 9641

In and SI, with respect to the provision of ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO and SK, with respect to the provision of sporting services (CPC 9641).

(vi) Other recreational services: Gambling and betting services As above CPC 96492

The **EU** reserves the right to adopt or maintain any measure with respect to the provision of gambling and betting services (CPC 96492).

Reservation No. 23 – Transport Services

Sector: Transport Services

Obligations Concerned:

National Treatment

Most-Favored-Nation Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The EU reserves the right to adopt or maintain any measure with respect to the following:

(i) Transportation services via space and combined transport

Affected obligations and scope (CPC code)

The **EU** with respect to the transportation services via space, the rental of space craft and space transport ancillary services.

In **AT**, **BG**, **CY**, **CZ**, **EE**, **HR**, **HU**, **LT**, **LV**, **MT**, **PL**, **RO**, **SE**, **SI** and **SK** with respect to the provision of combined transport services.

National Treatment Most-Far Nation T

National CPC 733,
Treatment, part of
Most-Favoured- CPC 734)
Nation Treatment CPC

Performance Requirements Senior

Management and

Boards of Directors

(ii) Maritime Transport Services and Inland Waterways and related services

The **EU** with regard to:

- maritime and inland waterways national cabotage transport. Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, national cabotage transport is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the EU and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the EU;

- the nationality of crew;
- existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries

As above CPC 72,

CPC83103

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Subject to regulations ownership. implementing Mannheim Convention on Rhine Shipping (CPC 722 and 7222; services auxiliary to inland waterways transport). The EU except LV and MT with respect to the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment (international passenger and freight transportation, CPC 7211 and 7212; inland waterways passenger and freight transportation, CPC 7221 and 7222; services auxiliary to maritime transport, services auxiliary to inland waterways). In BG, CY, CZ, EE, FI, HU, LT, MT, RO, SE, SI, and SK, with regard to the cross-border provision of inland waterways

nationality

criteria regarding

and meeting

concerned

passenger and freight transportation (CPC 7221 and 7222). In **HR** with regard to inland waterways transport services (CPC 7221 and 7222), and in FI, for requiring that inland waterways transport (including for services auxiliary to inland waterways transport) can be provided only by ships operating under the Finnish flag.

In the EU, for measures concerning the establishment, activities Most-Favouredand operations of shipping companies beyond the commitments taken by the United States

Nation Treatment

In AT, (a) Certain traffic rights are reserved for vessels of the Most-Favouredcountries indicated in column 3) (nationality requirements regarding ownership); and (b) Certificates and licences of the countries indicated in column 3) are recognised for successor states of former Yugoslavia, and successor states of former USSR.

Nation Treatment

In FI, any measure which accords differential treatment to a country pursuant to existing or future bilateral agreements exempting vessels registered under the foreign flag of a specified other country or foreign registered vehicles from the general prohibition from providing cabotage transport (including combined transport, road and rail) in Finland on the basis of reciprocity.

Most-Favoured-**Nation Treatment**

In **SE**, measures may be taken on a reciprocal basis allowing US vessels under the US flag to operate cabotage traffic in Sweden insofar as US and its provinces and territories allow vessels registered under the Swedish flag to operate cabotage traffic in US. The specific aim of this reservation depends on the content of possible mutually agreed future agreement between US and Sweden.

Most-Favoured-Nation Treatment

The **EU** reserves the right to adopt or maintain any measure which accords differential treatment to a country pursuant for existing or future agreements relating to access to inland waterways (including agreements following the Rhine-Main-Danube link), which reserve traffic rights for operators based in the countries concerned who meet nationality criteria regarding ownership.

Subject to regulations implementing the Mannheim Convention on Rhine Shipping. This part of the reservation only applies to the following Member States: Belgium, Denmark France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, United Kingdom.

Most-Favoured-Nation Treatment

(iii) Rail transport

The EU with respect to passenger and freight rail transport National services

CPC 7111, 7112 Treatment. Most-Favoured-Nation Treatment (

Performance Requirements Senior

Management and Boards of Directors

In BG, CZ, SK, measures that are taken under existing or Most-Favouredfuture agreements, and which regulate traffic rights and operating conditions, and the provision of transport services in the territory of Bulgaria, Czech Republic and Slovakia and between the countries concerned.

Nation Treatment

(iv) Road transport

The **EU** with respect to the cross-border provision of road transport passenger transportation and road transport freight transportation, excluding transportation of postal and courier items on own account).

The **EU** with respect to measures limiting the provision of cabotage within an EU member state by foreign investors Performance established in another member state.

In **FR** with respect to intercity bussing services (part of CPC 7121 and CPC 7122).

In AT for requiring that authorisation can only be granted to

National CPC 7121 Treatment, CPC 7122, Most-Favoured-**CPC 7123** Nation Treatment (Requirements

Senior

Management and

nationals of the Member States of the EEA and to juridical Boards of persons of the EU having their headquarters or a permanent establishment in Austria (CPC 712).

Directors

In **BG**, for requiring that exclusive rights can only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU (CPC 712).

In FI and LV, for requiring authorisation, not extended to foreign registered vehicles, for passenger and freight transport services (CPC 7121, 7122, 7123 and 7124).

In LV for requiring established entities to use vehicles with national registration (CPC 712).

In the EU with respect to according differential treatment to a Most-Favouredcountry pursuant to existing or future bilateral agreements relating to international road haulage (including combined transport - road/rail) and passenger transport, concluded between the Community/European Union or the Member States and third countries.

Nation Treatment

Such treatment may:

(a) reserve or limit the provision of the relevant transport services between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party; and/or

(b) provide for tax exemptions for such vehicles.

In AT with respect to exemption from vehicle tax in Austria Most-Favouredunder certain conditions on the grounds of de facto reciprocity, VAT exemption in Austria is limited to international passenger transport carried out by foreign entrepreneurs under existing or future agreements,

Nation Treatment

In **BG**, measures taken under existing or future agreements, which reserve and/or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits and/or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria.

Most-Favoured-Nation Treatment

In EE, any measure which accords differential treatment to a Most-Favouredcountry pursuant to existing or future bilateral agreements on international road transport (including combined transportroad/rail), reserving or limiting the provision of a transport services into, in, across and out of the Republic of Estonia to the contracting parties to vehicles registered in each contracting party, and providing for tax exemption for such

Nation Treatment

vehicles.

In HR, measures applied under existing or future agreements Most-Favouredon international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned

Nation Treatment

In CZ, measures that are taken under existing or future Most-Favouredagreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned.

Nation Treatment

In FI with respect to provisions in existing or future reciprocal Most-Favouredbilateral and plurilateral agreements on international road transport (including combined transport, road and rail) reserving cabotage transport in Finland.

Nation Treatment

In LT, measures that are taken under bilateral agreements and Most-Favouredwhich set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies.

Nation Treatment

In RO, the permission for vehicles to transport goods and/or Most-Favouredpassengers is in accordance with existing or future bilateral road agreements. Road cabotage is reserved for domestic registered vehicles.

Nation Treatment

In SK, measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of Slovakia to the contracting parties concerned.

Most-Favoured-**Nation Treatment**

In ES, authorisation for the establishment of a commercial Most-Favouredpresence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to Spanish service suppliers.

Nation Treatment

Pipeline transport of goods other than fuel and related auxiliary services

The with respect to the cross-border supply and consumption National abroad of pipeline transport of goods other than fuel (CPC 7139), except in **HU**, **LT** and **HR**.

The EU, except in EE, HU and LV with respect to services auxiliary to pipeline transport of goods other than fuel (part of CPC 742).

In AT (for CPC 7139) with respect to granting exclusive rights Requirements to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU.

Treatment. Most-Favoured-Nation Treatment Performance Senior Management and Boards of

CPC 7139

(vi) Other transport activities

In PL, insofar as the United States allows the supply of Most-Favouredtransport services, except for maritime transport, into and across its territory by Polish passenger and freight transport suppliers, Poland will allow the supply of transport services by US passenger and freight transport suppliers into and across the territory of Poland under the same conditions.

Nation Treatment

Directors

Reservation No. 24 – Auxiliary Transport Services

Sector: **Auxiliary Transport Services**

Obligations Concerned:

National Treatment

Most-Favoured-Nation Treatment

Performance Requirements

Senior Management and Boards of Directors

Cross-Border Trade in Services and Investment **Description:**

The EU reserves the right to adopt or maintain any measure s with respect to the activities specified in the following:

Supporting services for all modes of transport – customs clearance *(i)* services

Affected obligations and scope (CPC code)

The EU with respect to cross-border supply and to request National residency for the provision of customs clearance services.

Treatment.

part of **CPC 748**

Most-Favoured-Nation Treatment Performance Requirements

Senior

Management and

Boards of Directors

(ii) Maritime Transport Services and Inland Waterways

> The EU with respect to requiring that only recognised As above organisations authorised by the EU may carry out statutory surveys and certification of ships on behalf of EU Member States. Establishment may be required (services auxiliary to maritime and inland waterways transport).

The **EU** with respect to the provision of pilotage and berthing services (services auxiliary to maritime and inland waterways transport).

The EU with respect to cross-border maritime cargo handling services; and pushing and towing services for maritime transport, inland waterways transport, and rail transport.

The EU with respect to requiring that only vessels carrying the flag of an EU Member States may provide pushing and part of CPC 741,

> part of CPC 742, part of **CPC** 748 CPC 7223 **CPC 7224** part of

CPC 745 part of

towing services (services auxiliary to maritime and to inland waterways).

In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI and SK, with respect to cross-border supply of rental of vessels with crew (services auxiliary to maritime transport.

In **HR** with respect to cross-border supply of freight forwarding services (service auxiliary to maritime transport).

In **BG** with respect to requiring that services auxiliary to maritime transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag.

In **HR** with regard to services auxiliary to maritime transport related to d) Container Station and Depot Services, e) Maritime Agency Services and f) Maritime Freight Forwarding Services. For a) Maritime Cargo Handling Services, b) Storage and warehousing Services, j) Other supporting and auxiliary services (including catering), h) Pushing and towing services and i) Supporting services for maritime transport with respect to requiring that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.

In SI, the rights is reserved to require that only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance with respect to maritime transport, inland waterways transport, transport by rail and road transport.

In AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI and SE, with respect to cross-border-supply of services concerning for rental of vessels with crew for inland waterways transport.

In **HR** with respect to services auxiliary to inland waterways transport and with respect to services auxiliary to rail transport, except for freight transport agency services (part of CPC 748), and for pushing and towing services (CPC 7113).

In BG, in so far as the United States allow Bulgarian service Most-Favouredsuppliers to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers, Bulgaria will allow US services suppliers to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers under the same conditions.

Nation Treatment

In SK with respect to measures that are taken under existing or Most-Favouredfuture agreements and which reserve the access to and traffic Nation Treatment rights in internal waterways of Slovakia to foreign operators.

(iii) Road transport

In AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI National and SE, with respect to the rental of commercial road vehicles with operators.

In **HR** with respect to services auxiliary to all road transport (including rental of commercial road vehicles with operators), except for freight transport agency services and supporting services subject to permit.

Nation Treats
Performance
Requirement

National
Treatment,
Most-FavouredNation Treatment (
Performance
Requirements
Senior
Management and
Boards of
Directors

(iv) Air transport

The **EU** with respect to airport operation services and crossborder supply of ground-handling services, except for catering services. In **HR**, with respect to cross-border supply of ground handling services (including catering)

In CY, CZ, HU, MT, PL, RO and SK with respect to Nation Treath establishment for freight transport agency services (part of CPC Performance 748).

National
Treatment,
Most-FavouredNation Treatment
Performance
Requirements
Senior
Management and
Boards of
Directors

The **EU** reserves the right to adopt or maintain any measure which accords differential treatment to a country pursuant to existing or future bilateral agreements relating to the following Auxiliary Air Transport Services:

- (a) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
- (b) the selling and marketing of air transport services;
- (c) computer reservation system (CRS) services; and
- (d) other services auxiliary to air transport, such as ground-handling services and airport operation services.

In respect of maintenance and repair of aircrafts and parts, the EU reserves the right to adopt or maintain any measure which accords differential treatment to a country pursuant to existing or future Article V trade agreements.

Most-Favoured-Nation Treatment

Reservation No. 25 – Energy related activities

Sector: Energy Services

Obligations Concerned:

National Treatment

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect to the activities specified in the following:

In the **EU**, where a Member State permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system,, with respect to US enterprises controlled by natural persons or enterprises of a third country which accounts for more than 5% of the EU's oil or natural gas or electricity imports, in order to guarantee the security of the energy supply of the EU as a whole, or of an individual EU Member State.

National ISIC Rev 3.1
Treatment, 401, 402,
Performance requirements,
Senior CPC 887

This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.

Management (except advisory and Boards of Directors services)

This reservation does not apply to **HU** and **LT** (for LT, only CPC 7131) with regard to the pipeline transport of fuels, nor to **LV** with regard to services incidental to energy distribution, nor to **SI** with regard to services incidental to the distribution of gas.

In **BE**, with respect to the types of legal entities and to the treatment of public or private operators to whom Belgium has conferred exclusive rights. Establishment is required within EU for energy transmission services and for bulk storage services of gas.

National Treatment ISIC 4010 CPC 71310, CPC 887 (other than consultancy services), part of CPC 742

In **BE**, the pipeline transport of natural gas and other fuels is subject to an authorisation requirement. An authorisation may only be granted to a natural or juridical person established in an EU Member State (in accordance with Article 3 of the AR of 14 May 2002). Where the authorisation is requested by a company then:-

<u>National</u> <u>Treatment</u> CPC 7131

- the company must be established in accordance with Belgian law, or the law of another EU Member State, or the law of a third country, which has

undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas; and

- the company must hold its administrative seat, its principal establishment or its head office within a Member State of the European Union, or a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas, provided that the activity of this establishment or head office represents an effective and continuous link with the economy of the country concerned

In **BE**, an authorisation is necessary for the cross-border supply of electricity by an intermediary having customers established in Belgium who are connected to the national grid system or to a direct line whose nominal voltage is higher than 70.000 volts. Such an authorisation may only be granted to a natural or juridical person established in the EEA. In general, the supply of natural gas to customers (customers being both distribution companies and consumers whose overall combined consumption of gas arising from all points of supply attains a minimum level of one million cubic metres per year) established in Belgium is subject to an individual authorisation provided by the minister, except where the supplier is a distribution company using its own distribution network. Such an authorisation may only be granted to a natural or juridical person established in an EU Member State.

National Treatment

CPC 62271

In **BE**, with respect to energy distribution services and services incidental to energy distribution.

National
Treatment,
Senior
Management
and Boards of
Directors

<u>CPC 887 (other</u> <u>than consultancy</u> services)

In **BE**, an individual authorisation for the production of electricity of a capacity of 25 MW requires establishment in the EU, or in another State which has a similar regime to that enforced by Directive 96/92 in place, and where the company has an effective and continuous link with the economy. The offshore production of electricity within the offshore territory of Belgium is subject to concession and a joint venture obligation with an EU company, or a foreign company from a country having

National Treatment ISIC 4010

a similar regime to that of directive 2003/54/CE, particularly with regard to conditions relating to the authorisation and selection. Additionally, the company should have its central administration or its head office in an EU Member State or a country meeting the above criteria, where it has an effective and continuous link with the economy.

The construction of electrical power lines which link offshore production to the transmission network of Elia requires authorisation and the company must meet the previously specified conditions, except for the joint venture requirement.

In BE , any measure with respect to the production, processing or
transportation of nuclear material and generation or distribution of nuclear-
based energy with respect to the production of electricity and heat and to
the services incidental to energy distribution, as well as to pipeline
transportation, storage and warehousing of petroleum and natural gas,
including transit transmission.

National Treatment

In BG , with respect to the production of electricity and heat and to the
services incidental to energy distribution, as well as to pipeline
transportation, storage and warehousing of petroleum and natural gas,
including transit transmission.
Measure(s):

National Treatment ISIC rev 3.1: 40 (CPC 887),

Energy Act

(CPC 7131)

In CY, with respect to any measure limiting the cross-border provision of and requiring establishment for storage and warehousing services of fuels transported through pipelines, and the retail sales of fuel oil and bottled gas other than by mail order.

National Treatment. Performance requirements, ISIC 232, 4010, 4020.

part of CPC 742

Cyprus reserves the right to adopt or maintain any measure with respect to the manufacture of refined petroleum products insofar as the investor is controlled by a natural or juridical person of a non-EU country which accounts for more than 5% of the EU's oil or natural gas imports, as well as Directors to the manufacture of gas, distribution of gaseous fuels through mains on own account, the production, transmission and distribution of electricity, the pipeline transportation of fuels, services incidental to electricity and natural gas distribution other than advisory and consulting services, wholesale services of electricity, retailing services of motor fuel, electricity and non-bottled gas.

Senior Management and Boards of

CPC 62271,63297,71 31, 613, 742, and 887 (excluding advisory and consulting services)

In FI, with regard to transmission and distribution networks and systems of National energy and of steam and hot water.

Treatment,

CPC 7131,

Finland reserves the right to prevent control or ownership of an LNG

Performance

CPC 887

terminal (including those parts of the LNG terminal used for storage and/or re-gasification of LNG) by foreign persons or enterprises for energy security reasons. Finland reserves the right to adopt or maintain any measure with regard to the importation, wholesale and retail of electricity. Finland reserves the right to adopt or maintain quantitative restrictions in the form of monopolies or exclusive rights for the importation of natural gas, and for the production and distribution of steam and hot water. Currently, natural monopolies and exclusive rights exist.	Requirements, Senior Management and Boards of Directors	(excluding advisory and consultancy services)
In FR with regard to production of electricity, electricity and gas transmission systems and oil and gas pipeline transport. Only companies where 100% of the capital is held by the French State, by another public sector organisation or by EDF, may own and operate electricity transmission or distribution systems. Only companies where 100% of the capital is held by the French State, by another public sector organisation or by GDF-Suez, may own and operate gas transmission or distribution systems for reasons of national energy security.	National Treatment, Performance Requirements, Senior Management and Boards of Directors	ISIC 40 s (CPC 7131), (CPC 887)
In PT , with respect to the production, transmission and distribution of electricity, the manufacturing of gas, the pipeline transportation of fuels, wholesale services of electricity, retailing services of electricity and non-bottled gas, and services incidental to electricity and natural gas distribution. Portugal reserves the right to adopt or maintain any measure with respect to the cross-border provision of storage and warehousing services of fuels transported through pipelines (natural gas). The activities of electricity transmission and distribution are carried out through exclusive concessions of public service. Concessions relating to the transmission, distribution and underground storage of natural gas and the reception, storage and regasification terminal of liquefied natural gas (LNG) are awarded through contracts concession, following public calls for tenders. These concessions for electricity and gas sectors are assigned only to limited companies with their headquarters and effective management in Portugal.	National Treatment	ISIC 232, 4010, 4020, (part of CPC 742), CPC 7131 CPC 7422, CPC 887 (excluding advisory and consulting services)
In SK , an authorisation is required for the production, transmission and distribution of electricity, manufacture of gas and distribution of gaseous fuels, production and distribution of steam and hot water, pipeline transportation of fuels, wholesale and retail of electricity, steam and hot water, and services incidental to energy distribution. An economic needs test is applied and the application may be denied only if the market is	National Treatment	ISIC 4010, 4020, 4030 CPC 7131

saturated.

For all these activities, an authorisation may only be granted to a natural person with permanent residency in EU/EEA or juridical person established in the EU/EEA.

In **HU**, with respect to services incidental to energy distribution, and to the cross-border provision of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors.

National Treatment (CPC 887),

Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)

In AT, any measure with respect to procession, distribution or transportation of nuclear material and the generation of nuclear-based energy.

National
Treatment
Senior
Management
and Boards of
Directors

ISIC 223, 40

In **BG**, any measure with respect to the processing of fissionable and fusionable materials or the materials from which they are derived, as well as to the trade therewith, to the maintenance and repair of equipment and systems in nuclear energy production facilities, to the transportation of such materials and the refuse and waste matter of their processing, to the use of ionising radiation, and on all other services relating to the use of nuclear energy for peaceful purposes (incl. engineering and consulting services and services relating to software, etc.). Measure(s):

National
Treatment,
Senior
Management
and Boards of
Directors

ISIC 23, 40

Safe Use of Nuclear Energy Act

In **FI**, any measure with respect to the processing, distribution or transportation of nuclear material and generation of nuclear-based energy.

National Treatment, ISIC 233, 40

In **DE**, any measure with respect to the processing or transportation of nuclear material and generation of nuclear-based energy.

National
Treatment,
Senior
Management

ISIC REV 3.1 120, 40, 233 services to be included

In HU , any measure with respect to the processing of nuclear fuel and nuclear-based electricity generation.	and Boards of Directors National Treatment, Senior Management and Boards of Directors Performance Requirements	ISIC rev.3.1.: 2330, part of 4010
In SE , any measure with respect to the processing of nuclear fuel and nuclear-based electricity generation.	National Treatment, Senior Management and Boards of Directors Performance Requirements	ISIC 1200, 2330, part of 4010
In the EU, any measure with respect to processing of nuclear fuel [To be deleted if US undertakes mutually acceptable commitments on energy]	National Treatment, Senior Management and Boards of Directors Performance Requirements	ISIC 233,
In the EU, any measure with respect to extraction of crude petroleum and natural gas.	National Treatment,	ISIC 1110
[To be deleted if US undertakes mutually acceptable commitments on energy]	Senior Management and Boards of Directors Performance Requirements	
In the EU, any measure with respect to mining of uranium and thorium ore	<u>National</u> Treatment,	ISIC 120
[To be deleted if US undertakes mutually acceptable commitments on energy]	Senior Management and Boards of Directors Performance	

	Requirements	
In BE, with the exception of the mining of metal ores and other mining and quarrying (ISIC rev 3.1: 13, 14), US enterprises controlled by natural persons or enterprises of a third country which accounts for more than 5% of the EU's oil or natural gas or electricity imports may be prohibited from obtaining control of the activity.	National Treatment,	ISIC rev 3.1: 10, 1110, 13, 14, 232, part of 4010, part of 4020, part of 4030
In the EU, any measure with respect to generation of nuclear-based energy. Nuclear based energy production is prohibited in some EU Member States. [To be deleted if US undertakes mutually acceptable commitments on energy]	National Treatment, Senior Management and Boards of Directors Performance Requirements	
In the EU, any measure with respect to production of electricity, transmission and distribution of electricity on own account [To be deleted if US undertakes mutually acceptable commitments on energy]	National Treatment, Senior Management and Boards of Directors Performance Requirements	Part of ISIC 4010
In the EU, any measure with respect to manufacture of gas; distribution of gaseous fuels through mains on own account. [To be deleted if US undertakes mutually acceptable commitments on energy]	National Treatment, Senior Management and Boards of Directors Performance Requirements	ISIC 4020
In the EU , any measure with respect to the provision of services relating to collection, purification and distribution of water to household, industrial, commercial or other users, including the provision of drinking water, and water management.	National Treatment,	ISIC 41

Reservation No. 26 – Other services not included elsewhere

Sector: Other services not included elsewhere

Obligations Concerned:

(i) New services

National Treatment

Most-Favored-Nation Treatment Performance Requirements

Senior Management and Boards of Directors

Description: Cross-Border Trade in Services and Investment

The **EU** reserves the right to adopt or maintain any measure with respect the following:

The EU with respect to new services other than those classified National the United Nations Provisional Central Product

Classification (CPC), 1991.

Treatment Most-Favoured-Nation

Affected obligations and

scope (CPC code)

Treatment Performance Requirements Senior

Management and

Boards of Directors

(ii) telephone answering services, mailing list compilation services and telephone-based support

> The EU with respect to provision of telephone answering National services, mailing list compilation services and telephone-based support services.

CPC 87903

Treatment,

Senior

Management and

Boards of Directors

(iii) Services of membership organisations funeral, cremation and

undertaking services

The EU with respect to: the provision of services of membership organisations (CPC 95); Funeral, cremation and undertaking services (CPC 9703).

National Treatment, Senior

CPC 95, CPC 9703

Management and Boards of

(iv) Services related to Internet addresses

In LT, the right is maintained to adopt or maintain any measure National with respect to granting internet addresses ending "gov.lt" and certification of electronic cash register.

Treatment

Directors

CPC91138

(v) Electronic identification services.

In **FI** with respect to requiring establishment in Finland, or elsewhere in the EEA in order to provide electronic identification services.

National Treatment **Reservation No. 27** – Most-Favored-Nation Treatment

Sector: All

Obligations Concerned:

Most-Favoured-Nation Treatment

Description: Cross-Border Trade in Services, Investment and Entry and Temporary Stay of Natural Persons

for Business Purposes

The **EU** reserves the right to adopt or maintain any measure that accords differential treatment pursuant to any international investment treaties or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

The **EU** reserves the right to adopt or maintain any measure which accords differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the following Member States of the European Union: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and the United Kingdom, and any of the following countries or principalities: San Marino, Monaco, Andorra, and the Vatican City State.

The **EU** reserves the right to adopt or maintain any measure which accords differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:

- 1) creates an internal market in services and investment, or
- 2) grants the right of establishment, or
- 3) requires the approximation of legislation in one or more economic sectors.

An **internal market on services and establishment** means an area without internal frontiers in which the free movement of services, capital and persons is ensured. The **right of establishment** means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the domestic law of the country where such establishment takes place.

The **approximation of legislation** means:

- (i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or
- (ii) the incorporation of common legislation into the domestic law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the domestic law of the party or

parties to the regional economic integration agreement.

Measure(s):

EEA Stabilisation Agreements EU-Switzerland

In **PL**, preferential conditions for establishment or the provision of cross-border services, which may include the elimination or modification of certain restrictions embodied in the list of reservations applicable in Poland, may be extended through commerce and navigation treaties.

In **PT**, with respect to the right to waive nationality requirements for the exercise of certain activities and professions by natural persons supplying services for countries for whom Portuguese is the official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Principe).

In **DK**, **FI** and **SE**, measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as:

- (a) financial support to R&D projects (the Nordic Industrial Fund);
- (b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and
- (c) financial assistance to companies utilizing environmental technology (the Nordic Environment Finance Corporation).

In the **EU** with respect to any measure that accords differential treatment to countries under any bilateral or plurilateral international agreement involving fisheries in force or signed after the date of entry into force of this Agreement.

In **BG**, with respect to public medical insurance, subsidisation and compensation plans and programs, which cover the cost and expenses relating to medical and dental services provided for foreign citizens in the territory of Bulgaria, are granted on the basis of reciprocity in the framework of bilateral agreements.

In **CY**, with respect to Provisions of bilateral agreements on social security concluded between Cyprus and certain countries.

In **CY** for waiving of limitations to market access and national treatment in the area of commercial presence, including the movement of capital.

In **HR**, for reciprocity requirement for foreign persons and approval of the minister for foreign affairs*, except for immigrants from the former Yugoslav republics and their descendants who are without any citizenship and who require approval by the Ministry in charge of immigration

In **IT**, with respect to authorisation for purchase of real estate in Italy by foreign natural persons and juridical persons granted on a reciprocity basis.

In **PL**, with respect to preferential treatment - in the area of fisheries jurisdiction of countries involved - to the services and service providers from countries with which Poland has favourable fishery relations, in accordance with the international conservation practices and polices or agreements on fisheries, particularly in the Baltic Sea basin.

In **PL** with respect to compulsory arbitration of investor-state investment disputes brought by or in respect of service suppliers of countries with which Poland has or will have agreements providing for such procedure.

Annex III - Reservations and Specific Liberalization Commitments related to Market Access

1. This Annex is an integral part of the Title on Service, Investment and E-commerce.

2. The Schedule sets out:

- in the first column, the sectors or subsectors where market access commitments are undertaken, in accordance with Article X (Investment market access) and Article X (Cross-Border Supply of Services). Economic activities in sectors or sub-sectors covered by this Agreement and not mentioned in this schedule are not committed.
- In second column, the applicable limitations, as referred to in Articles XX (Investment Reservations and Exceptions) and X (Cross-Border Supply of Services Reservations and Exceptions), i.e. the possibility to maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by Article X (Investment Market access) and Article X (Cross-Border Supply of Services Market Access).
- 3. In identifying individual sectors and sub-sectors:
 - (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC Prov, 1991.
 - (b) ISIC rev. 3.1 means the International Standard of Industrial Classification of all Economic Activities as set out in Statistical Office of the united Nations, Statistical Papers, Series M, No 4, ISIC REV 3.1, 2002
- 4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access limitation. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to services and services suppliers of other Parties.
- 5. The EU takes commitments with respect to market access commitments as set out in Articles [] differentiated by its Member States, where applicable. The following abbreviations are used in the list below:

AT	Austria
HU	Hungary
BE	Belgium
IE	Ireland
BG	Bulgaria
IT	Italy
CY	Cyprus
LT	Lithuania

CZ Czech Republic
LU Luxembourg
DE Germany
LV Latvia
DK Denmark
MT Malta
EE Estonia

NL The Netherlands

EL Greece
PL Poland
ES Spain
PT Portugal

EU European Union, including all its Member States

RO Romania
FI Finland
SE Sweden
FR France
SI Slovenia
HR Croatia

SK Slovak Republic UK United Kingdom

Sector or subsector	Limitations on market access
ALL SECTORS	3) EU: Activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators. 12
	3) In IT, 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.
	3) In SE, a foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. A Swedish limited liability company may be established by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the legislation in a state within the EEA and that has its registered office, head quarters or principal place of business within the EEA. A partnership may be a founder, only if all owners with unlimited personal liability are resident within the EEA. Founders outside the EEA may apply for permission from the competent authority. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings
	3) In ES , foreign investment in activities directly related to real estate investments of diplomatic missions by States that are not members of the EU require and administrative

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 listing is not practical.

² This limitation does not apply to telecommunications services and to computer and related services.

Sector or subsector	Limitations on market access
	authorization from the Spanish Council of Ministers, unless there is a reciprocal liberalization agreement in place.
	3) In PL , the acquisition of real estate, direct or indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.
	3) Any EU Member State, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, oscial or education services, may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by investors of Canada or of a non-Party or their investments, With respect to such a sale or other disposition, any EU Member State may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.
	For purpose of this reservation:
	a) any measure maintained or adopted after the dae of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the number of suppliers described in this reservation shall be deemed to be an existing measure; and
	b) "state enterprise" means an enterprise owned or controlled through ownership interests by any Member State and includes an enterprise established after the date of entry into force of this Agreement solely for the purpose of selling or disposing of equity interests in, or the assets of, an existing enterprise of governmental entity.
	Acquisition of real estate
	In CY, the acquisition of real estate is unbound.
	In DK , limitations on real estate purchase by non resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.
	In EL , permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices permission is easily granted for direct investment.
	In HR , the acquisition of real estate by services suppliers not established and incorporated in Croatia is unbound. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.
	In HU , the acquisition of state owned properties is unbound.
	In LV , for mode 3, the acquisition of land is unbound; land lease not exceeding 99 years permitted.
	In PL, the acquisition of state-owned property, i.e. the regulations governing the

Sector or subsector	Limitations on market access
	privatization process (for mode 3) is unbound.
	In SK , the acquisition of land is unbound (for modes 3 and 4).
	4) EU: Unbound except for measures concerning the entry into and temporary stay within a Member State of the following categories of natural persons entering and temporary staying for business purposes, or except where otherwise indicated in the sector specific part ³ :
	1. Business visitors for establishment purposes ("BVEP")
	"Business visitors for establishment purposes" means natural persons employed in a senior position within a juridical person of one Party [In AT, BE, CY, CZ, DE, DK, EE, EL, ES; FI, FR, IE, IT, LT, LU, LV, MT, NL, ET, PT, SI, UK other than a non-profit organisation], who are responsible for setting up an establishment. They do not offer or provide services or engage in any other economics activity than required for establishment purposes. They do not receive remuneration from a source located within the Member State concerned. The service provider has its principal place of business in the territory of a Party and has no other representative office, branch or subsidiary in that Member State.
	Entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.
	2. Intra-corporate transferees ("ICT")
	"Intra-corporate transferees" means natural persons who reside outside the territory of the Member States at the time of the application and who have been employed by a juridical person of one Party [In AT, BE, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, LV, MT, NL, ET, PT, SI, UK other than a non-profit making organisation] or its branch or have been partners in it for at least one year immediately preceding the date of admission, and who are temporarily transferred in the context of the provision of a service through commercial presence in the territory of the Member State concerned. The natural person concerned must belong to one of the following categories:
	(1) 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 from stockholders of the business or their equivalent, including at least:
	 directing the establishment or a department or sub-division thereof; and supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions.

³ All other requirements of EU 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. Commitments do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.

Sector or subsector	Limitations on market access		
	(2) Specialists: Persons working within a juridical person who possess specialised knowledge essential to the establishment's production, research equipment, techniques, processes, procedures 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.		
	(3) Graduate trainees: Persons who possess a university degree and are temporarily transferred for career development purposes or to obtain training in business techniques or methods. The recipient company in the EU 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. [In AT, CZ, DE, FR, ES and HU, training must be linked to the university degree which has been obtained.]		
	In BG, the number of intra-corporate transferees is not to exceed 10 per cent of the average annual number of the citizens of the EU employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 per cent of that of the total employees. In HU, unbound for a natural person who has been a partner in a juridical person of the relevant Party.		
	Entry and stay is limited to a maximum of three years in the case of Managers and Specialists, and to twelve months in the case of Graduate trainees		
	3. Services sellers ("SeSe")		
	"Services sellers" means natural persons who are representatives of a services supplier of one Party seeking entry and temporary stay in the territory of a Member State for the purpose of negotiating the sale of services, or entering into agreements to sell services for that supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within the Member State concerned, nor are they commission agents		
1. AGRICULTURE, HUNTING, FORESTRY A. Agriculture, hunting, (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁴	3) AT, HR, HU, MT, RO: Unbound for agricultural activities. CY: The participation of US investors is allowed only up to 49%. FR: The establishment of agricultural enterprises by US nationals and the acquisition of vineyards by US investors are subject to authorisation. IE: Establishment by US residents in flour milling activities is subject to authorisation. FI: Only EEA nationals resident in the reindeer herding area may own reindeer and exercise reindeer husbandry. Exclusive rights may be granted.		
	SE: Only Sami people may own and exercise reindeer husbandry.		
3B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ⁵	3) BG: Unbound for logging activities.		

⁴ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES. ⁵ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES.

Sector or subsector	Limitations on market access
2. FISHING AND AQUACULTURE	3) EU: Unbound
(ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ⁶	
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas 15 (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13)	3) EU: Unbound for juridical persons controlled by natural or juridical persons of a non-Union country which accounts for more than 5 per cent of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas.
D. Other mining and quarrying (ISIC rev 3.1: 14)	In BE , the exploration for and exploitation of mineral resources and other non-living resources in territorial waters and the continental shelf are subject to concession. The concessionaire must be domiciled in Belgium.
4. MANUFACTURING ⁸	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	3) EU: None
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	3) EU: None
C. Manufacture of textiles (ISIC rev 3.1: 17)	3) EU: None
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	3) EU: None
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	3) EU: None
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture	3) EU: None

Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES.

Juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 per cent of the equity interests in a juridical person shall be deemed to constitute control.

This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES.

Sector or subsector	Limitations on market access
of articles of straw and plaiting materials (ISIC rev 3.1: 20)	
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	3) EU: None
H. Publishing, printing and reproduction of recorded	3) IT: Nationality condition for owners of publishing and printing companies. 4) BVEP, ICT, SeSe:
media ⁹ (ISIC rev 3.1: 22, excluding	HR: Residency requirement for publishers and editorial board.
publishing and printing on a fee	IT: Nationality condition for owners of publishing and printing companies.
or contract basis 1 ¹⁰)	SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be citizens of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA.
	Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden.
	PL: Nationality condition for the editor-in-chief of newspapers and journals.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	3) EU: None
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	3) EU: Unbound for juridical persons controlled ¹¹ by natural or juridical persons of a non- Union country which accounts for more than 5 per cent of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	3) EU: None
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	3) EU: None
M. Manufacture of other non- metallic mineral products (ISIC rev 3.1: 26)	3) EU: None
N. Manufacture of basic metals (ISIC rev 3.1: 27)	3) EU: None
O. Manufacture of fabricated metal products, except machinery and equipment	3) EU: None

The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES.

It duridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 per cent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or subsector	Limitations on market access
(ISIC rev 3.1: 28)	
P. Manufacture of machinery a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	3) EU: None
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	3) EU: None
R. Manufacture of motor vehicles, trailers and semi- trailers (ISIC rev 3.1: 34)	3) EU: None
S. Manufacture of other (non- military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	3) EU: None
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	3) EU: None
U. Recycling (ISIC rev 3.1: 37)	3) EU: None
5. PRODUCTION, TRANSMISSION AND	

Sector or subsector	Limitations on market access
DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER	
A. Production of electricity, transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ¹²	3) EU: Unbound
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (ISIC rev 3.1: 4020) ¹³	3) EU: Unbound
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030)	3) EU: Unbound for juridical persons controlled ¹⁴ by natural or juridical persons of a non- Union country which accounts for more than 5 per cent of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).
D. Collection, purification and distribution of water (ISIC rev 3.1: 410)	3) EU: Unbound
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services	1, 2) EU: None except:
(CPC 861) ¹⁵ excluding legal advisory and	In AT, BG, ES, EL, FR, LT, MT, PL, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition.

 $^{^{12}}$ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

¹³ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis, and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

¹⁴ Juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 per cent of the equity interests in a juridical person shall be deemed to constitute control.

¹⁵ It includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services.

Provision of legal services is only authorised in respect of public international law, EU 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 the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, inter alia, the form of compliance with 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 and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union 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 Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector	or	su	bsecto	r

and services provided by bailiffs

who are appointed by an official

act of government.

legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels."

Limitations on market access

In **HR**: Unbound for practising of Croatian law.

In **CY, HU:** Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.

In **BE, FI:** Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement (including for the use of the Finnish title "asianajaja"). In BE quotas apply for representation before the "Cour de cassation" in non-criminal cases.

In **FR:** Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition.

In **LV:** Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.

In **DK:** Marketing of legal advice services is reserved to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence.

In **EE:** Nationality condition for patent agent and sworn translator (part of CPC 861)

In **PT:** Nationality condition for the access to the profession of "solicitadores" and for industrial property agent

3) EU: None except:

EU: Non discriminatory requirements of legal form apply.

In **AT**, **BG**, **ES**, **EL**, **FR**, **HR**, **LT**, **MT**, **SK**: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition.

In **HU:** Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.

In **AT:** Foreign lawyers' (who must be fully qualified in its home country) equity participation and shares in the operating results of any law firm may not exceed 25 percent. They may not have decisive influence in decision making.

In **BE, FI:** Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement (including for the use of the Finnish title "asianajaja"). In BE quotas apply for representation before the "Cour de cassation" in non-criminal cases.

In **DK:** 90 percent of shares of a Danish law firm must be owned by lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license 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.

In **FR:** Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas.

In **FR**: Some types of legal form ('association d'avocats' and 'société en participation d'avocat') are reserved to lawyers fully admitted to the Bar in France. In a law firm providing services in respect of French or EU law, at least 75 % of the partners holding 75 % of the shares shall be lawyers fully admitted to the Bar in France.

Sector or subsector	Limitations on market access
	In CY: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.
	In HU : Commercial presence should take the form of partnership with a Hungarian barrister (<i>ügyvéd</i>) or a barrister's office (<i>ügyvédi iroda</i>), or a representative office. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.
	In PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.
	In PT: Nationality condition for the access to the profession of "solicitadores" and for industrial property agent. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In AT , BG , CY , ES , EL , HR , LT , MT , RO , SK : Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. For ES , the competent authorities may grant waivers.
	In BE , FI , LU : Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement (including for the use of the Finnish title "asianajaja"). In BE quotas apply for representation before the "Cour de cassation" in non-criminal cases.
	In BG: Foreign lawyers can only provide legal representation services of a home country national and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required.
	In FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition.
	In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.
	In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.
	In DK : Marketing of legal advice services is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence.
	In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.
	In ES , PT : Nationality condition for the access to the profession of "solicitadores" and for industrial property agents.
b) 1. Accounting and	1) EU: None except:
Bookkeeping Services	In FR, HU, IT, MT, RO, SI: Unbound.
(CPC 86212 other than auditing services, CPC 86213, CPC 86219	In AT: Nationality condition for representation before competent authorities
and CPC 86220)	In CY: Access is subject to an economic needs test. Main criteria: the employment

Sector or subsector	Limitations on market access
	situation in the sub-sector.
	2) EU: None
	3) EU: None except:
	In AT: Foreign accountants' and bookkeepers' (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 percent. This apply only to non-members of the Austrian Professional Body.
	In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.
	In DE : Provision through a "GmbH & CoKG" and "EWIV" is prohibited.
	In DK: In order to enter into partnerships with Danish authorized accountants, foreign accountants have to obtain permission from the Danish Business Authority
	In FR: Requirements of form of juridical persons apply.
	In PT : Only locally licensed accountants can own accountants' firms. Accounting services can also be provided by a legal person incorporated under the company code.
	4)
	BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In AT: Nationality condition for representation before competent authorities
	In FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residency cannot exceed 5 years.
	In IT: Residency requirement.
b) 2. Auditing services	1) EU: None except:
(CPC 86211 and 86212 other than accounting services)	In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound.
	In AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)
	In HR : Foreign audits firms may provide audit services on the Croatian territory where they have established a branch.
	In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden.
	In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania.
	2) EU: None

Sector or subsector	Limitations on market access
	3) EU: None except:
	In AT: Foreign auditors' (who must be authorised 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 percent. This applies only to non-members of the Austrian Professional Body.
	In BG: Foreign audit entity (other than from EU and EEA countries) can perform audit services only subject to reciprocity and fulfillment of the requirement that three-fourths of the members of the management bodies and the registered auditors carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors.
	In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.
	In CZ, SK: At least 60 percent of capital share or voting rights are reserved to nationals.
	In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Business Authority. A third country accountant's voting rights in a Danish approved Audit Firm may not exceed 10 per cent, unless the third country accountant is approved in a Member State in accordance with the 8th Company Law Directive
	In FI: Residency requirement for at least one of the auditors of a Finnish liability company.
	In LV: In a commercial company of sworn auditors more than 50 percent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the European Union.
	In LT: Not less that 75% of shares should belong to auditors or auditing companies of the European Union.
	In PL: Nationality condition.
	In PT: Locally licensed statutory auditors must own 75% of the equity share of an audit firm.
	In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden.
	In FR, HR, LT, IE, DE, BG, SE: Requirements of form of juridical persons apply.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.).
	In BG: Foreign auditor can perform audit services only subject to reciprocity and if he meets requirements equivalent to those for Bulgarian auditors and has passed successfully the examinations for it.
	In DK: Residency requirement.

Sector or subsector	Limitations on market access
	In ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law.
	In FI: Residency requirement for at least one of the auditors of a Finnish Liability company.
	In HR : Only certified auditors holding a license formally recognised by the Croatian Chamber of Auditors can provide auditing services.
	In EL: Nationality condition for statutory auditors.
	In IT: Residency requirement for individual auditors.
	In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government authority appointed by the Government in a separate case allows otherwise.
c) Taxation Advisory Services	1) EU: None except:
(CPC 863) 16	In AT: Nationality condition for representation before competent authorities.
	In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector
	In CZ: Access is restricted to natural persons only.
	In BG, MT, RO, SI: Unbound.
	2) EU: None
	3) EU: None except:
	In FR: Requirements of form of juridical persons apply.
	In AT: 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 percent. This limitation applies only to non-members of the Austrian Professional Body.
	In CZ , SK : Taxation services may be provided by natural or juridical persons registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors
	In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In AT: Nationality condition for representation before competent authorities.

Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

Sector or subsector	Limitations on market access
	In BG , SI : Nationality condition for specialists.
	In HU, IT: Residency requirement.
d) Architectural services	1) EU: None except:
and	In AT: Unbound except for pure planning services.
g) Urban planning and	In BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound.
landscape architectural services (CPC 8671 and CPC 8674)	In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad.
	In FR: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only
	In HR : Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning.
	In HU , RO : Unbound for landscape architectural services.
	2) EU: None.
	3) EU: None except:
	In BG: For projects of national or regional significance, Foreign investors have to act in partnership with or, as subcontractors of, local investors.
	In CY: Nationality condition
	In LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree is required.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In EE: At least one responsible person (project manager or consultant) must be resident in Estonia.
	In BG: Foreign specialists must have experience of at least two years in the field of construction. Nationality condition for urban planning and landscape architectural services.
	In CY: Nationality condition
	In EL, HR, HU, IT: Residency requirement.
	In SK : Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency requirement, however exceptions might be considered.
e) Engineering services; and	1) EU: None except:
f) Integrated engineering	In AT, SI: Unbound except for pure planning services.
services (CDC 8672 and CDC 8673)	In BG, CZ, CY, EL, IT, MT, PT: Unbound.
(CPC 8672 and CPC 8673)	In HR: Natural and legal persons may supply engineering services upon approval of the

Sector or subsector	Limitations on market access
	Croatian Chamber of Engineers. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law.
	2) EU: None
	3) EU: None except:
	In BG: For projects of national or regional significance, Foreign investors have to act in partnership with or, as subcontractors of, local investors.
	In CY : Nationality condition4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In EE: At least one responsible person (project manager or consultant) must be resident in Estonia.
	In BG: Foreign specialists must have experience of at least two years in the field of construction.
	In CY: Nationality condition. In HR, IT, SK: Residency requirement.
	In EL , HU : Residency requirement (For CPC 8673 a residency requirement only applies to Graduate Trainees).
h) Medical (including	1) EU: None except:
Psychologists), and Dental services	In AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound.
(CPC 9312 and part of CPC 85201)	In HR : Unbound except for telemedicine.
	In CZ : Access is restricted to natural persons only. Authorization by the Ministry of Health required for foreign natural persons.
	In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy.
	2) EU: None
	3) EU: None except:
	In CY, EE, FI, MT: Unbound.
	In AT: Unbound except for psychologists and psychotherapists.
	In CZ : Access is restricted to natural persons only. Authorization by the Ministry of Health required for foreign natural persons.
	In DE: An economic needs test when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. For medical, dental and midwives services, access is restricted to natural persons only.
	In FR: Nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the European Community, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle".
	In HR: All persons providing services directly to patients/treating patients need a licence

Sector or subsector	Limitations on market access
	from the professional chamber.
	In LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region.
	In BG , LT : The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services.
	In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy.
	In UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In CZ, LT, IT, SK: Residency requirement.
	In CZ , RO , SK : Authorization by the competent authorities required for foreign natural persons.
	In BE , LU : For graduate trainees, authorization by the competent authorities required for foreign natural persons.
	In BG, CY, MT: Nationality condition.
	In DK: Limited authorization to fulfill a specific function can be given for up to 18 months and requires residency.
	In FR: Nationality condition. However, access is possible within annually established quotas.
	In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In LV: Practice of medical profession by foreigners requires the permission from local health authorities, based on economic needs for medical doctors and dentists in a given region.
	In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers.
	In PT: Residency requirement for psychologists.
i) Veterinary services	1) EU: None except:
(CPC 932)	In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound.
	In UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care).
	2) EU: None
	3) EU: None except:
	In AT, CY, EE, MT, SI: Unbound.
	In BG: Economic needs test. Main criteria: population and density of existing business.

Sector or subsector	Limitations on market access
	In CZ : Access is restricted to natural persons only. Authorization by veterinary administration is required
	In HU: Economic needs test. Main criteria: labour market conditions in the sector.
	In FR: Nationality and reciprocity condition. Provision through "société d'exercice libérale" or "société civile professionnelle" only.
	In SK , DK , DE : Access is restricted to natural persons only.
	In PL, EL: Nationality condition.
	In IE , UK : Access through partnership or natural persons only.
	4)
	BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In BG, CY, DE, EL, FR, HR, HU: Nationality condition.
	In CZ and SK: Nationality Requirement and residency requirement.
	In IT: Residency requirement.
	In PL: Nationality requirement. Foreign persons may apply for permission to practice.
j) 1. Midwives services	1) EU, except in SE, FI and PL: Unbound
(part of CPC 93191)	In FI , PL : Unbound except for nurses.
j) 2. Services provided by	In HR : Unbound except for telemedicine.
Nurses, Physiotherapists and Paramedical Personnel	In SE: None
(part of CPC 93191)	2) EU: None
In FI : only for privately-funded	3) EU: None, except:
services	In CZ : Access is restricted to natural persons only. Authorization by the competent authority required for foreign natural persons.
	In FR: Nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the European Union, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle".
	In BG, CY, MT: Unbound.
	In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.
	In CZ, FI, HU, SI, SK: Unbound for midwives services.
	In CZ : Access is restricted to natural persons only.
	In AT: Unbound except for midwives services, nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians.
	In FI , SI : Unbound for physiotherapists and paramedical personnel.

Sector or subsector	Limitations on market access
	In LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region
	In DE: "Access is restricted to natural persons only"
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	- For midwives services:
	In AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.
	In BE , LU : For graduate trainees, authorization by the competent authorities required for foreign natural persons.
	In CY, LT, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons.
	In FR: Nationality condition. However, access is possible within annually established quotas.
	In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In IT: Residency requirement.
	In LV : Subject to economic needs, determined by the total number of midwives in the given region, authorized by local health authorities.
	In PL: Nationality condition. Foreign persons may apply for permission to practice.
	In HU: Unbound.
	In BG, CY: Nationality condition
	- For Services provided by Nurses, Physiotherapists and Paramedical Personnel:
	In AT: Foreign services suppliers are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.
	In BE , FR , LU : For graduate trainees, authorization by the competent authorities required for foreign natural persons.
	In CY, CZ, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons.
	In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In BG, CY, HU: A nationality condition.
	In DK: Limited authorization to fulfil a specific function can be given for up to 18 months and requires residency.
	In CY, CZ, EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages.

Sector or subsector	Limitations on market access
	In LV : Subject to economic needs determined by the total number of nurses in the given region, authorized by local health authorities.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods	1) In AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI, UK: Unbound.
	In LV, LT: Unbound except for mail order.
(CPC 63211)	In HU: Unbound except for CPC 63211.
and other services supplied by	2) EU: None.
pharmacists ¹⁷	3) EU: None except:
	In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound.
	In BE , DK , EE , ES , FR , IT , HR , HU , IE , LV , PT , SK : Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
	In DE , Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. Nationals of non EEA countries cannot obtain a licence to establish a pharmacy.
	In LU , only natural persons are permitted to provide retail services of pharmaceuticals and specific goods to the public.
	In PT : No person may hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Nationality condition. However, within established quotas, access for nationals of the relevant Party is possible provided the service provider holds a French degree in pharmacy.
	In CY, DE, EL, SK: A nationality condition.
	In HU: Nationality condition except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211).
	In IT, PT: Residency requirement.
B. Computer and Related Services	1) EU: None
(CPC 84) The EU subscribes to the "Understanding on the scope of coverage of computer services-CPC 84"	2) EU: None
	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.

The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the European Union, only the supply of prescription drugs is reserved to pharmacists.

Sector or subsector	Limitations on market access
C. Research and Development Services	1, 2, 3, 4) EU: For publicly funded interdisciplinary R&D services and on natural sciences, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU.
a) R&D services on natural sciences (CPC 851) b) R&D services on Social Sciences and Humanities	 EU: None EU: None EU: None <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.
(CPC 852 excluding psychologists services) ¹⁸	
c) Interdisciplinary R&D services	
(CPC 853)	
D. Real Estate Services ¹⁹	
a) Involving Own or Leased	1) EU: None except:
Property	In BG, CY, CZ, EE, HR, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound.
(CPC 821)	2) EU: None
b) On a Fee or Contract Basis	3) EU: None
(CPC 822)	In CY: Nationality condition.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	- Involving Own or Leased Property:
	In FR, HU, IT, PT: Residency requirement.
	In CY, LV, MT, SI: Nationality condition.
	- On a Fee or Contract Basis:
	In DK: Residency requirement.
	In FR, HU, IT, PT: Residency requirement.
	In CY, LV, MT, SI: Nationality condition.
E. Rental/Leasing Services without Operators	
a) Relating to Ships	1) EU: None except:
(CPC 83103)	In BG, CY, DE, HU, MT, RO: Unbound.
	2) EU: None

Part of CPC 85201, which is to be found under 1.A.h) Medical and Dental services.

19 The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Limitations on market access
3) EU: None except:
In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment.
In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania.
In SE: In the case of Foreign ownership interests in a ship, proof of dominating Swedish operating influence must be shown to fly the Swedish flag.
4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
1) EU: None except:
In BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound.
2) EU: None except:
In BG, CY, CZ, LV, MT, PL, RO, SK: Unbound.
In AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PT, SI, SE, UK: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or elsewhere in the European Union, and shall be subject to prior approval in accordance with applicable Community or national law on aviation safety.
3) EU: None except that aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the carrier or elsewhere in the European Union. and a dry lease agreement to which a EU carrier is a party shall be subject to prior approval in accordance with EU or national law on aviation safety.
4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
1) EU: None except:
In BG, CY, HU, LV, MT, PL, RO, SI: Unbound.
2) EU: None
3) EU: None
4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
1) EU: None except:
In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound.
2) EU: None
3) EU: None
4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
1,2) EU: None except:
In BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound.
In EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.

Sector or subsector	Limitations on market access
	3) EU: None except:
	In BE, FR : Unbound for CPC 83202.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
f) Telecommunications	1) EU: None
equipment rental	2) EU: None
(CPC 7541)	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
F. Other Business Services	
a) Advertising	1) EU: None
(CPC 871)	2) EU: None
	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
b) Market Research and	1) EU: None
Opinion Polling	2) EU: None
(CPC 864)	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
c) Management Consulting	1) EU: None
Services	2) EU: None
(CPC 865)	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
d) Services Related to	1,2) EU: None except:
Management Consulting	In HU: Unbound for arbitration and conciliation services (CPC 86602).
(CPC 866)	3) EU: None except:
	In HU: Unbound for arbitration and conciliation services (CPC 86602).
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
e) Technical Testing and	1) EU: None except:
Analysis Services	In IT: Unbound for the profession of biologists and chemical analysts.
(CPC 8676)	In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound
	2) EU: None except:
	In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound

Sector or subsector	Limitations on market access
	3) EU: None
	In CY: Nationality condition for biologists and chemical analysts
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In IT, PT: Residence requirements for biologists and chemical analysts.
	In CY: Nationality condition for biologists and chemical analysts
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry	1) EU: None except:
	In IT: Unbound for activities reserved to agronomists and "periti agrari."
	In EE, MT, RO, SI: Unbound.
(part of CPC 881)	2) EU: None
	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In IT: Residence requirements for agronomists and "periti agrari."
g) Advisory and Consulting	1) EU: None except:
Services Relating to Fishing	In LV, MT, RO, SI: Unbound.
(part of CPC 882)	2) EU: None
	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
i) Advisory and Consulting	1) EU: None.
Services incidental to Manufacturing	2) EU: None
(part of CPC 884 and part of CPC	3) EU: None
885)	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
k) Placement and Supply Services of Personnel	
k) 1. Executive search	1) EU: None except:
(CPC 87201)	In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound.
	2) EU: None except:
	In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
	3) EU: None except:
	In BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.
	In ES: State monopoly.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
k) 2. Placement Services	1) EU: Unbound except

Sector or subsector	Limitations on market access
(CPC 87202)	In HU: None
	2) EU: None except:
	In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.
	3) EU: None except:
	In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PL, PT, RO, SI, SK: Unbound.
	In BE, ES, FR, IT: State monopoly.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
k) 3. Supply Services of office	1) EU: None except:
support personnel (CPC 87203)	In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound.
	2) EU: None except:
	In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
	3) EU: None except:
	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.
	In IT: State monopoly.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
k) 4. Supply services of	1) EU: Unbound except
domestic help personnel, other commercial or industrial	In HU : None
workers, nursing and other	2) EU: Unbound except
personnel	In HU : None
(CPCs 87204, 87205, 87206, 87209)	3) EU: Unbound except:
	In HU : None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
l) 1. Investigation Services	1, 2, 3) EU except in AT and SE: Unbound
(CPC 87301)	In AT and SE: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
1) 2. Security Services	1) EU except in BG, BE, CY, CZ, ES, EE, FR, FI, IT, LV, LT, MT, PT, PL, SI, SK:
(CPC 87302, CPC 87303, CPC	None
87304 and CPC 87305)	In FI: Establishment requirement
	In BG, BE, CY, CZ, ES, EE, FR, IT, LV, LT, MT, PT, PL, SI, SK: Unbound.
	In HU: Unbound for CPC 87304, CPC 87305
	2) EU except BG, CY, CZ, EE, LV, LT, MT, PL, SK, SI: None
	In BG, CY, CZ, EE, HR, LV, LT, MT, PL, SI, SK: Unbound
	In HU: Unbound for CPC 87304, CPC 87305
	3) EU except in BG, CY, CZ, DK, ES, EE, FI, In In LV, LT, MT, PL, SI, SK: None

Sector or subsector	Limitations on market access
	In DK : Unbound for airport guard services. Authorization is required in order to exercise guard activities. Individuals as well as legal entities can obtain authorization. There is among other requirements a residence requirement for obtaining an authorization.
	In ES : 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.
	In FI : Licence of the County Government is required for a commercial presence. Licence may be granted only to Finnish citizens and Finnish registered organisations
	In BG, CY, CZ, EE, HR, LV, LT, MT, PL, SI, SK: Unbound.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In BE : Nationality condition and a residence requirement for management personnel.
	In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and a residence requirement.
	In DK: Nationality condition and a residence requirement for managers and for airport guard services.
	In ES, PT: Nationality condition for specialized personnel.
	In FR: Nationality condition for managing directors and directors.
	In IT: Italian or EU nationality condition and a residence requirement in order to obtain necessary authorisation for security guard services and the transport of valuables.
m) Related Scientific and	1) EU: None except:
Technical Consulting Services (CPC 8675)	In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services.
	In BG : Unbound for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.
	In HR : Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons.
	2) EU: None
	3) EU: None except:
	In FR: Foreign investors are required to have a specific authorisation for exploration and prospection services.
	In IT : For certain exploration services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist.
	In PT: Prospecting and exploration of oil requires a concession contract. Prospecting and exploration of mineral deposits (State owned) required a contract for assignment of rights, and the prospecting of mineral masses (not State owned) requires a licence.

Sector or subsector	Limitations on market access
	In BG: Nationality condition for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In BG : Nationality condition for specialists.
	In DE : Nationality condition for publicly appointed surveyors.
	In FR: Nationality condition for "surveying" operations relating to the establishment of property rights and to land law.
	In IT, PT: Residency requirement.
n) 1. Maintenance and repair of	1)
vessels	- For maritime transport vessels: EU: None except:
(part of CPC 8868)	In BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound.
	- For inland waterways transport vessels: EU: Unbound except:.
	In EE, HU, LV: None
	2) EU: None
	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In MT: Nationality condition.
n) 2. Maintenance and Repair of	1) EU, except in EE and HU: Unbound
Rail Transport Equipment	In EE, HU: None
(part of CPC 8868)	2) EU: None
	3) EU: None except:
	In LV: State monopoly.
	In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:
	In LV: Nationality condition.
n) 3. Maintenance and Repair	1) EU: None
of motor vehicles, motorcycles, snowmobiles and road transport	2) EU: None
Equipment	3) EU: None except:
(CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:

Sector or subsector	Limitations on market access
	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.
n) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	1) EU: None except:
	In BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound
	2) EU: None
	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
n) 5. Maintenance and Repair	1) EU: None
services of metal products, of (non-office) machinery, of (non-	2) EU: None
transport and non-office)	3) EU: None
equipment and of personal and household goods ²⁰	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
(CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865	EU: Nationality condition for specialists and for graduate trainee, except for:
and CPC 8866)	In BE , DE , DK , ES , FR , EL , IE , IT , LU , MT , NL , PL , PT , RO , SE , UK for CPC 633, 8861, 8866;
	In BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309;
	In AT for CPC 633, 8861-8866;
	In EE, FI, LV, LT for CPC 633, 8861-8866;
	In CZ , SK for CPC 633, 8861-8865; and
	In SI for CPC 633, 8861, 8866.
o) Building-Cleaning Services	1) EU: Unbound
(CPC 874)	2) EU: None
	3) EU: None except:
	In RO : Unbound.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists.
p) Photographic Services	1) EU: None except:
(CPC 875)	In BG, EE, MT, PL: Unbound for the supply of aerial photographic services.
	In HR , LV : Unbound for specialty photographic services. (CPC 87504)

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Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under l. F. l) 1. to 1.

Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer and Related Services.

Sector or subsector	Limitations on market access
	2) EU: None
	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In HR , LV : Nationality condition for specialty photography services.
	In BG , PL : Nationality condition for the supply of aerial photographic services.
q) Packaging Services	1) EU: None
(CPC 876)	2) EU: None
	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
r) Printing and Publishing	1) EU: None except:
(CPC 88442)	In SE: A residency requirements for publisher and owner of publishing and printing companies.
	2) EU: None
	3) EU: None except:
	In LT , LV : Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches).
	In PL: Nationality requirement for the editor-in chief of newspapers and journals.
	In SE: Residency requirements for publisher and owner of publishing and printing companies.
	In HR: Residency requirement for publisher and editorial board.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In HR: Residency requirement for publisher and editorial board.
	In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be citizens of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden.
	In IT: Owners of publishing and printing company and publishers must be citizens of a EU Member State.
s) Convention Services	1) EU: None
(part of CPC 87909)	2) EU: None
	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In SI: Nationality condition.
t) 1. Translation and	1) EU: None except:

Sector or subsector	Limitations on market access
Interpretation Services	In PL: Unbound for services of sworn interpreters.
(CPC 87905)	In BG , HR , HU , SK : Unbound for official translation and interpretation.
	2) EU: None
	3) EU: None except:
	In DK: Authorisation for authorised public translators and interpreters may limit the scope of their activity.
	In PL: Unbound for the supply of sworn interpretation services.
	In BG, HR, HU, SK: Unbound for official translation and interpretation.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FI: Residence requirement for certified translators.
	In DK: Residence requirement for authorized public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.
t) 2. Interior design and other	1) EU: None
specialty design services	2) EU: None
(CPC 87907)	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
t) 3. Collection Agency Services	1, 2) EU: Unbound except:
(CPC 87902)	In AT, LV: None
	3) EU: None except:
	In IT, PT: Nationality condition for investors.
	In CZ: Unbound
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In BE, EL: Nationality condition.
	In IT: Unbound.
t) 4. Credit reporting services	1, 2) EU: Unbound except
(CPC 87901)	In LV: None
	3) EU: None except:
	In BE: For consumer credit databanks, a nationality condition for investors.
	In IT, PT: A nationality condition for investors.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In BE, EL: Nationality condition.
	In IT: Unbound.
t) 5. Duplicating services	1) EU: Unbound except:

Sector or subsector	Limitations on market access
(CPC 87904) ²¹	In LV: None
	2) EU: None
	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
t) 6. Telecommunications	1) EU: None
consulting services	2) EU: None
(CPC 7544)	3) EU: None
	4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.
7. COMMUNICATION	
<u>SERVICES</u>	
A. Postal and Courier Services	1, 2, 3) EU: None
(Services relating to the handling 22 of postal items 23 according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium 24, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages 25, iii) Handling of addressed press products 26, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services 7 for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange 28	4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.

²¹ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

²² "Handling" refers to activities such as clearance, sorting, transport and delivery.

^{23 &}quot;Postal item" refers to items handled by any type of commercial operator, whether public or private.

E.g. letters, postcards.

²⁵ Books and catalogues are included hereunder.

Journals, newspapers, and periodicals.

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, and confirmation of receipt.

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.

Sector or subsector	Limitations on market access
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams ²⁹ , and for the registered mail service used in the course of judicial or administrative procedures.)	
(part of CPC 751, part of CPC 71235 ³⁰ and part of CPC 73210 ³¹)	
B. Telecommunications Services	
All services which consists wholly or mainly in the conveyance of signals on electronic communications networks, including telecommunications services and transmission services in networks used for broadcasting 3233; Those services exclude services providing, or exercising editorial control over, content transmitted using electronic communications networks and services.	 1, 2, 3) None except that the provision of broadcast transmission services is subject to reciprocity and that the transmission of broadcasting signal may be subject to non-discriminatory obligations to safeguard general interest objectives related to the conveyance of content through networks, in line with the EU regulatory framework for electronic communications. BE: Unbound for satellite broadcast transmission services. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	 EU except in LT: None. LT: Unbound. EU: None EU: None BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:

[&]quot;Items of correspondence" means 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.

30 Transportation of postal and courier items on own account by any land mode.

³¹ Transportation of mail on own account by air.

³² 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.

³³ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer and Related services.

Sector or subsector	Limitations on market access
	In BG: Foreign specialists must have experience of at least two years in the field of construction.
	In CY: Authorization by the competent authorities required for foreign natural persons.
9. <u>DISTRIBUTION SERVICES</u>	1) EU: None except:
(excluding distribution of arms,	In AT, BG, HR, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.
munitions, explosives and other war material)	In IT: For wholesale trade services, state monopoly on tobacco.
A. Commission Agents'	In BG, FI, PL, RO, SE: Unbound for distribution of alcoholic beverages.
Services Services	In AT, BG, CY, CZ, FI, IE, RO, SK, SI: Unbound for distribution of pharmaceuticals.
a) Commission Agents' Services of motor vehicles, motorcycles	In ES distance selling, mail order or similar procedures for retail sale or supply of tobacco is prohibited.
and snowmobiles and parts and accessories thereof	In BG , HU , PL : Unbound for commodity brokers' services.
(part of CPC 61111, part of CPC 6113 and part of CPC 6121)	In FR : For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals.
b) Other Commission Agents'	In MT: Unbound for commission agents' services.
Services (CPC 621)	In BE , BG , CY , DE , DK , ES , FR , EL , IE , IT , LU , MT , NL , PL , PT , SK , UK : For retailing services, unbound except for mail order.
B. Wholesale Trade Services	1, 2) EU: None except:
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and	EU except in EE, LV, LT, PL, AT, SI, SE, FI: Unbound for distribution of chemical products, and of precious metals.
accessories thereof	In AT : Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.
(part of CPC 61111, part of CPC 6113 and part of CPC 6121)	In AT , BG : Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects. for medical use.
b) Wholesale Trade Services of telecommunication terminal	In FI : Unbound for the distribution of pharmaceuticals
equipment	3) EU: None except:
(part of CPC 7542)	In AT : Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting
c) Other wholesale trade services	devices, and of toxic substances. For the distribution of pharmaceutical products and tobacco products, exclusive rights and/or authorisations can only be granted to nationals of
(CPC 622 excluding wholesale trade services of energy	the Member States of the EU and to juridical persons of the EU having their headquarters in the EU.
products ³⁴)	In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.
C. Retailing Services ³⁵	In IT: For wholesale trade and retailing services: State monopoly on tobacco.

These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 14.E. and 14.F.

Sector or subsector	Limitations on market access
Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof	In FR : Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
	HR: Unbound for distribution of tobacco and tobacco products
(CPC 61112, part of CPC 6113	In FR, ES: For retailing services: State monopoly on tobacco.
and part of CPC 6121)	In BE, BG, DK, FR, IT, MT, PT: For retailing services: Authorisation for department
Retailing Services of telecommunication terminal equipment	stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.
(part of CPC 7542)	In IE , SE : For retailing services: Unbound for the retail sale of alcoholic beverages.
Food retailing services	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
(CPC 631)	In FR: Nationality condition for tobacconists (i.e. buraliste).
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ³⁶	III T IV. I validiantly condition for toolecomsts (i.e. outliniste).
(CPC 632 excluding CPC 63211 and 63297)	
D. Franchising	
(CPC 8929)	
10. EDUCATIONAL SERVICES (only privately-funded services)	3) EU: Participation of private operators in the education network is subject to concession.
A. Primary Education Services	1) EU: None except:
(CPC 921)	In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound.
	2) EU: None except:
	In CY, FI, HR, MT, RO, SE, SI: Unbound.
	3) EU: None except:
	In BG, CY, FI, HR, MT, RO, SE, SI: Unbound
	In HU , SK : The number of schools being established may be limited by public authorities.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Nationality condition. However, nationals of the relevant Party may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach.
	In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.

Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

Sector or subsector	Limitations on market access
	In EL: Nationality condition for teachers.
B. Secondary Education	1) EU: None except:
<u>Services</u>	In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound.
(CPC 922)	In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
	2) EU: None except:
	In CY, FI, MT, RO, SE: Unbound.
	In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
	3) EU: None except:
	In BG, CY, FI, MT, RO, SE: Unbound
	In HU , SK : The number of schools being established may be limited by public authorities.
	In HR: None for legal persons.
	In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Nationality condition. However, nationals of the relevant Party may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach.
	In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.
	In EL : Nationality condition for teachers.
	In LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher Education Services	1) EU: None except:
(CPC 923)	In AT, BG, CY, FI, MT, RO, SE: Unbound.
	In FR: Nationality condition. However, foreign nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach.
	In IT: Nationality condition for service providers to be authorized to issue State recognized diplomas.
	In CZ , SK : Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).
	In ES , IT : Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments.
	2) EU: None except:
	In AT, BG, CY, FI, MT, RO, SE: Unbound.

Sector or subsector	Limitations on market access
	In CZ , SK : Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).
	3) EU: None except:
	In AT, BG, CY, FI, MT, RO, SE: Unbound
	In CZ , SK : Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310).
	In EL : Unbound for higher education institutions granting recognised State diplomas.
	In HU , SK : The number of schools being established may be limited by public authorities.
	In ES , IT : Economic needs test. Main criteria: population and density of existing establishments.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Nationality condition. However, nationals of the relevant Party may obtain authorisation from the competent authorities to establish and direct an education institution and to teach.
	In CZ , SK : Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310).
	In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.
	In DK: Nationality condition for professors.
D. Adult Education Services	1, 2) EU: None except:
(CPC 924)	In CY, FI, MT, RO, SE: Unbound.
	In AT: Unbound for mode 1 for adult education services by means of radio or television broadcasting.
	3) EU: None except:
	In AT: Unbound for adult schools by means of radio or television broadcasting.
	In CY, FI, MT, RO, SE: Unbound.
	In HU , SK : The number of schools being established may be limited by public authorities
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
E. Other education services	1, 2) EU except in CZ and SK: Unbound
(CPC 929)	In HR, CZ, SK: None
	3) EU except in CZ and SK: Unbound
	In CZ, SK: Nationality condition for the majority of members of the board
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
11. ENVIRONMENTAL SERVICES	

Sector or subsector	Limitations on market access
A. Waste Water Services	1) EU: Unbound except for consulting services.
(CPC 9401) ³⁷	2) EU: None.
B. Solid/hazardous waste	3) EU: None.
management, excluding cross- border transport of hazardous waste	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
a) Refuse Disposal Services	
(CPC 9402)	
b) Sanitation and Similar Services	
(CPC 9403)	
C. Protection of ambient air and climate	
(CPC 9404) ³⁸	
D. Remediation and clean-up of soil and waters	
a) Treatment, remediation of contaminated/polluted soil and water	
(part of CPC 94060) ³⁹	
E. Noise and vibration abatement	
(CPC 9405)	
F. Protection of biodiversity and landscape	
a) Nature and landscape protection services	
(part of CPC 9406)	
G. Other environmental and ancillary services	
(CPC 94090)	

³⁷

³⁸

Corresponds to sewage services.
Corresponds to cleaning services of exhaust gases.
Corresponds to parts of nature and landscape protection services. 39

Sector or subsector	Limitations on market access
13. HEALTH SERVICES AND SOCIAL SERVICES	
(only privately-funded services)	
A. Hospital Services	1) EU except in HU: Unbound
(CPC 9311)	In HU : None
B. Ambulance Services	2) EU: None, except for ambulance services (CPC 93192)
(CPC 93192)	3) EU: None except:
C. Residential health facilities other than hospital services (CPC 93193)	EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.
	In AT, SI: Unbound for ambulance services.
	In BG : Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services.
	In CY, CZ, FI, MT, SE, SK: Unbound.
	In HR : All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In PL : Unbound for ambulance services, for residential health facilities other than hospital services, and for social services.
	In BE , UK : Unbound for ambulance services, for residential health facilities other than hospital services.
	In FR : Provisions of services through "société d'exercise liberal" and "société civile professionelle".
	In DE : Rescue services and "qualified ambulance services" might be reserved for non-profit operators. The number of ICT-services providers may be limited to guarantee interoperability, compatibility and necessary safety standards.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.
	In HR : All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.
	In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.
D. Social Services	1) EU: Unbound
- All Member States except AT,	2) EU except in CZ, FI, HU, MT, PL, SE, SI, SK: None
EE, LT and LV: Only Convalescent and Rest Houses,	In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound

Sector or subsector	Limitations on market access
Old People's Homes.	3) In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound
- AT, EE and LV: all CPC 933.	In FR : Provision of services is permitted by the competent authorities according to local needs.
	In FR : Foreign investors have to establish in the legal form of "société d'exercice liberal" and "société civile professionnelle".
	In HR : All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.
	In HR : All persons providing services directly to patients/treating patients need a licence from the professional chamber.
	In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.
	In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and	1) EU except in EE, FI and HU: Unbound except for catering
Catering	In EE , FI , HU : None
(CPC 641, CPC 642 and CPC 643)	2) EU: None
•	3) EU except in BG and IT: None
excluding catering in air transport services ⁴⁰	In BG : Incorporation is required (no branches).
•	In HR : Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of the Republic of Croatia which can be denied.
	In IT : Economics needs tests 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.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent.
	In HR: Nationality condition for hospitality and catering services in households and rural homesteads.

Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT under 12.E.a) Ground-handling services.

Sector or subsector	Limitations on market access
B. Travel Agencies and Tour	1) EU except in BG and HU: None
Operators Services	In BG , HU : Unbound
(including tour managers) (CPC 7471)	In CY : Nationality condition. Foreign services providers must be represented by resident travel office.
	2) EU: None
	3) EU except in BG, CZ and PT: None
	In BG , PT : Incorporation is required (no branches)
	In CY : Nationality condition. Foreign services providers must be represented by resident travel office.
	In CZ: economic needs test, based on population criterion.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent.
	In CY: Nationality condition.
	In HR: approval of the minister of tourism for office manager position.
C. Tourist Guides Services	1) EU except in BG, CY, CZ, HU, IT, LT, MT, PL, SK and SI: None
(CPC 7472)	In BG, CY, CZ, HU, IT, LT, MT, PL, SK and SI: Unbound.
	2) EU: None
	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In BG, CY, ES, FR, EL, HR, HU, LT, MT, PL, PT, SK: Nationality condition.
	In IT: Tourist guides from non-EU countries need to obtain a specific licence issued on the basis of adequate competence and knowledge.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio- visual services)	
A. Entertainment Services	1) EU except in AT and SE: Unbound
(including Theatre, Live Bands, Circus and Discotheque	In AT, SE: None
Services)	2) EU: None except:
(CPC 9619)	In CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound.
	In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers,

Sector or subsector	Limitations on market access
	sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193).
	In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.
	In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).
	3) EU: None except:
	In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound.
	In BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192), and ancillary theatrical services (CPC 96193).
	In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.
	In LV: Unbound except for cinema theatre operation services (part of CPC 96199).
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In FR: Authorisation is necessary for the access to management functions. The authorization is subject to a nationality condition when authorisation for more than two years is required.
B. News and Press Agencies	1) EU: None except:
Services (CDC 0.62)	In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.
(CPC 962)	2) EU: None except:
	In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.
	3) EU: None except:
	In FR: Foreign participation in companies publishing publications in the French language may not exceed 20 percent of the capital or of voting rights in the company. Press agencies: Unbound, except that Foreign press agencies may establish a branch or office in France for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news.
	In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.
	In PT: News companies, incorporated in Portugal in the juridical form of " <i>Sociedade Anónima</i> ", must have the social capital in the form of nominal stocks.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
C. Libraries, archives,	1) EU except in AT: Unbound
museums and other cultural services (CPC 963)	In AT: None
	2) EU except in AT: Unbound
(52.6.765)	In AT: None
	3) EU except in AT and LT: Unbound
	In AT, LT: Participation of private operators in the libraries, archives, museums and other

Sector or subsector	Limitations on market access
	cultural services' network is subject to concession or licence.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
D. Sporting services	1) EU: None except:
(CPC 9641)	In AT: Unbound for ski school services and mountain guide services.
	In BG, CY, CZ, EE, HR, LV, MT, PL, RO, SK: Unbound.
	2) EU: None except:
	In AT: Unbound for ski school services and mountain guide services.
	In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound.
	3) EU: None except:
	In AT, SI: Unbound for ski school services and mountain guide services.
	In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
E. Recreation park and beach	1) EU: None
<u>Services</u>	2) EU: None
(CPC 96491)	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
16. <u>TRANSPORT</u>	
<u>SERVICES</u>	
A. Maritime transport	1) EU: None
a) International passenger	2) EU: None
transportation	3) EU: None except:
(CPC 7211 less national cabotage transport ⁴¹).	EU except in LV and MT : Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.
b) International freight transportation	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
(CPC 7212 less national	EU: Nationality condition for ships' crew.
cabotage transport ⁴²)	In AT: Nationality condition for the majority of managing directors.
B. Inland Waterways	1, 2) EU: None except:

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union .

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or subsector	Limitations on market access
a) Passenger transportation (CPC 7221 less national cabotage	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.
b) Freight transportation	In BG, CY, CZ, EE, FI, HR, HU, LT, MT, RO, SE, SI, SK: Unbound.
(CPC 7222 less national cabotage transport 44) [CPC 7222 less national cabotage transport 44] [CPC 7222 less national cabotage transport 44]	In the EU, goods or passenger transport operations by inland waterway may only be provided by an operator that fulfils the following conditions: - is established in a Member State, - is entitled there to carry out the (international) transport of goods or passengers by inland waterway, and -uses vessels registered in a Member State or in possession of a certificate of membership of a fleet of a Member State. In addition, the vessels must be owned by natural persons domiciled in a Member State and who are Member State nationals, or owned by legal persons registered in a Member State and the majority ownership requirement may exceptionally be provided. In Spain, Sweden and Finland there is no legal distinction between maritime and internal waterways. The regulation of maritime transport applies equally to internal waterways. 3) EU: None except: EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping. EU except in LV and MT: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. In AT: for internal waterways transport EEA nationality is required, for natural partners in order to set up a shipping company. Majority of the governing board of each enterprise must have EEA nationality. A registered company or permanent establishment in Austria is required. More than 50% of the business shares and the working capital

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

In **BG:** Unbound for direct branching (incorporation is required).

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union .

Sector or subsector	Limitations on market access
	In HR : Unbound
	In HU: Participation of the State may be required in an establishment.
	In FI: Services can be provided only by ships operating under the Finnish flag.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
D. Road Transport	1) EU: Unbound
a) Passenger Transportation	2) EU: None
(CPC 7121 and CPC 7122)	3) EU: None except:
	EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator.
	EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.
	In AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
	In BG , CZ : Unbound for direct branching (incorporation is required).
	In FI , LV : Authorisation is required, not extended to foreign registered vehicles.
	In LV and SE : Requirement for established entities to use vehicles with national registration.
	In ES: Economic needs test for CPC 7122. Main criteria: local demand.
	In IT , PT : Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.
	In ES , IE , IT : Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.
	In FR : Unbound for intercity bussing services.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, subject to the following limitations:
	In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.
	In DK , HR : Nationality condition and residence requirement for managers.
	BG, MT: Nationality condition.
b) Freight Transportation	1) EU: Unbound
(CPC 7123, excluding	2) EU: None
transportation of postal and courier items on own account 45)	3) EU: None except:
courier items on own account)	In AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the

⁴⁵ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

Sector or subsector	Limitations on market access
	Member States of the European Union and to juridical persons of the European Union having their headquarters in the Union.
	In BG,CZ: Unbound for direct branching (incorporation is required).
	In FI , LV : Authorisation is required, not extended to foreign registered vehicles.
	In LV and SE: Requirement for established entities to use vehicles with national registration.
	In IT, SK: Economic needs test. Main criteria: local demand.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.
	In BG , MT : Nationality condition.
	In HR: Nationality condition and residency requirement for managers.
E. Pipeline transport of goods	1) EU: Unbound
other than fuel ⁴⁶	2) EU, except in LT, HR, and HU: Unbound
(CPC 7139)	In LT, HR and HU: None
	3) EU: None except:
	In AT: Exclusive rights can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the EU.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitation:
	In AT: Nationality condition for managing directors.
17. SERVICES AUXILIARY TO TRANSPORT ⁴⁷	
A. Services auxiliary to	1) EU: None except:
Maritime Transport	EU: Unbound for maritime cargo handling services and pushing and towing services.
a) Maritime Cargo Handling Services	In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI, SK: Unbound for rental of vessels with crew.
b) Storage and warehousing Services	In HR : Unbound except for freight forwarding services.
(part of CPC 742)	2) EU: None
c) Customs Clearance Services	3) EU: None except:
d) Container Station and Depot Services	EU except in LV: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.
	In IT: Economic needs test ⁴⁸ for maritime cargo-handling services. Main criteria: number

Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.l.) 1 to 1.F.l.) 4. 47

Sector or subsector	Limitations on market access
e) Maritime Agency Services	of and impact on existing establishments, population density, geographic spread and
f) Maritime freight forwarding	creation of new employment
Services	In BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, foreign shipping companies have the right to establish branch offices which may
g) Rental of Vessels with Crew	act as agents for their principal offices. Services auxiliary to Maritime Transport that
(CPC 7213)	require the use of vessels can be provided only by vessels operating under the Bulgarian flag.
h) Pushing and towing services	In HR : Unbound for c) Customs Clearance Services, d) Container Station and Depot
(CPC 7214)	Services, e) Maritime Agency Services and f) Maritime Freight Forwarding Services.
i) Supporting services for maritime transport	For a) Maritime Cargo Handling Services, b) Storage and warehousing Services, j) Other supporting and auxiliary services (including catering), h) Pushing and towing services and
(part of CPC 745)	i) Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the
j) Other supporting and auxiliary services	port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.
(part of CPC 749)	In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
	In FI : Services_can be provided only by ships operating under the Finnish flag.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In AT: Nationality condition for the majority of managing directors.
	In BG, MT: Nationality condition.
	In DK , NL : Requirement of residence for customs clearance services.
	In EL: Nationality condition for customs clearance services.
B. Services auxiliary to inland	1) EU: None except:
waterways transport	EU: Measures based upon existing or future agreements on access to inland waterways
a) Cargo-handling services	(incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding
(part of CPC 741)	ownership. Subject to regulations implementing the Mannheim Convention on Rhine
b) Storage and warehouse services	Shipping. EU: Unbound for pushing and towing services.
(part of CPC 742)	In AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for
c) Freight transport agency	rental of vessels with crew.
services	In HR : Unbound
(part of CPC 748)	2) EU: None except:
d) Rental of Vessels with Crew	EU: Measures based upon existing or future agreements on access to inland waterways
(CPC 7223)	(incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding
e) Pushing and towing services	ownership. Subject to regulations implementing the Mannheim Convention on Rhine
(CPC 7224)	Shipping.
f) Supporting services for inland	

 $^{^{48}\,\,}$ This measure is applied on a non-discriminatory basis.

Sector or subsector	Limitations on market access
waterways transport	EU: Unbound for pushing and towing services.
(part of CPC 745)	In HR : Unbound
g) Other supporting and	3) EU: None except:
auxiliary services (part of CPC 749)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.
	EU except in LV : Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.
	In AT: for internal waterways transport EEA nationality is required, for natural partners in order to set up a shipping company. Majority of the governing board of each enterprise must have EEA nationality. A registered company or permanent establishment in Austria is required. More than 50% of the business shares and the working capital must be held by EEA nationals.
	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 per cent.
	In HU: Participation of the State may be required in an establishment, except for storage and warehouse services.
	In FI: Services can be provided only by ships operating under the Finnish flag.
	In MT: Nationality condition for inland waterways transport supporting services
	In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
	In HR : Unbound
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
C. Services auxiliary to rail	1) EU: None except:
transport	EU: Unbound for pushing and towing services.
a) Cargo-handling services	In HR : Unbound except for freight transport agency services.
(part of CPC 741)	2) EU: None
b) Storage and warehouse services	3) EU: None except:
(part of CPC 742)	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 per cent.
c) Freight transport agency services	In HR: Unbound for pushing and towing services.
(part of CPC 748)	In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
d) Pushing and towing services	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
(CPC 7113)	7) D v D v 1, 10 1, 10 15.
e) Supporting services for rail	

Sector or subsector	Limitations on market access
transport services	
(CPC 743)	
f) Other supporting and auxiliary services	
(part of CPC 749)	
D. Services auxiliary to road	1) EU: None except:
a) Cargo-handling services	In AT, BG, CY, CZ, DK, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of commercial road vehicles with operators.
(part of CPC 741)	In HR : Unbound except for freight transport agency services and supporting services subject to permit.
b) Storage and warehouse services	2) EU: None
(part of CPC 742)	3) EU: None except:
c) Freight transport agency services	In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the European Union, and to juridical persons of the European Community having their headquarters in the Community.
(part of CPC 748) d) Rental of Commercial Road Vehicles with Operators	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent.
(CPC 7124)	In FI : For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles.
e) Supporting services for road transport	In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
(CPC 744)	In HR: Unbound for rental of commercial road vehicles with operators.
f) Other supporting and auxiliary services	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
(part of CPC 749)	In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership (CPC 7124).
	In BG, MT: Nationality condition.
E. Services auxiliary to air transport services	
a) Ground-handling services	1) EU: Unbound except for catering.
(including catering services)	2) EU: None except:
	In BG, CY, CZ, HU, MT, PL, RO, SK SI: Unbound.
	3) EU: Number of services suppliers might be limited.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
b) Storage and warehouse	1) EU: None
services	2) EU: None
(part of CPC 742)	3) EU: None except:
	In BG: Unbound for direct branching (incorporation is required).

Sector or subsector	Limitations on market access
	In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
c) Freight transport agency	1) EU: None
services	2) EU: None
(part of CPC 748)	3) EU: None except:
	In CY, CZ, HU, MT, PL, RO, SK: Unbound.
	In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 percent limitation on equity participation and through branches.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
d) Rental of aircraft with crew	1,2) EU: None except:
(CPC 734)	EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.
	To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.
	By exception, aircraft registered in a Foreign country may be leased by a Foreign air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.
	3) EU: None except:
	EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.
	To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.
	Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.

Sector or subsector	Limitations on market access
e) Sales and Marketing	1, 2, 3) EU: None except:
f) Computer Reservations System	EU: Where air carriers of the European Union are not accorded equivalent treatment ⁴⁹ to that provided in the European Union by CRS services suppliers in a foreign country, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in a foreign country, measures may be taken to accord equivalent treatment, respectively, to the air carriers of a foreign country by the CRS services suppliers in the European Union, or to the CRS services suppliers of a foreign country by the air carriers in the European Union.
	In BG: Unbound for direct branching in mode 3 (incorporation is required).
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
F. Services auxiliary to pipeline	1) EU, except EE, HU and LV: Unbound
transport of goods other than fuel ⁵⁰	In EE, HU and LV: None
a) Storage and warehouse	2) EU: None
services of goods other than fuel	3) EU: None
transported by pipelines (part of CPC 742)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In AT: Nationality condition for managing directors.
OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	1, 2, 3) EU except in AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport.
	In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
18. ENERGY SERVICES	
A. Services Incidental to	1) EU: None
Mining (CPC 883) ⁵¹	UK : The licence is necessary to undertake exploration and production activities on the UK continental shelf (UK CS) and to provide services which required direct access to or exploration of natural resources. This reservation applies to production licences issues with respect to the UK continental shelf. To be a licence a company must have place of business within the UK. That means either a) a staff present in the UK, b) registration of

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Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

⁴⁹ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells

Sector or subsector	Limitations on market access
	a UK company at enterprises house, or c) registration of a UK branch of a foreign company at enterprises house. This requirements exist both for any company applying for a new licence and for a company seeking to join an existing licence by assignment. It applies to all licences and to all enterprises, whether operator or not.
	To be a party to licence that covers a producing field, a company must either a) be registered at enterprises house as a UK company or b) carry on business through a fixed place of business in the UK as defined in section 148 of finance act 2003 (which normally requires staff presences).
	2) EU: None
	3) EU: None
	UK : The licence is necessary to undertake exploration and production activities on the UK continental shelf (UK CS) and to provide services which required direct access to or exploration of natural resources. This reservation applies to production licences issues with respect to the UK continental shelf. To be a licence a company must have place of business within the UK. That means either a) a staff present in the UK, b) registration of a UK company at enterprises house, or c) registration of a UK branch of a foreign company at enterprises house. This requirements exist both for any company applying for a new licence and for a company seeking to join an existing licence by assignement. It applies to all licences and to all enterprises, whether operator or not.
	To be a party to licence that covers a producing field, a company must either a) be registered at enterprises house as a UK company or b) carry on business through a fixed place of business in the UK as defined in section 148 of finance act 2003 (which normally requires staff presences).
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	In CY: Nationality condition.
	In SK: Residency requirement.
B. Pipeline Transportation of	1) EU: Unbound
<u>fuels</u>	2) EU: None except:
(CPC 7131)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
	3) EU: None except:
	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
C. Storage and warehouse	1) EU: None except:
services of fuels transported through pipelines	In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
(part of CPC 742)	2) EU: None
	3) EU: None except

Sector or subsector	Limitations on market access
	In PL: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
D. Wholesale trade services of	1) EU: None
solid, liquid and gaseous fuels and related products	2) EU: None
(CPC 62271)	3) EU: None
(======================================	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
E. Retailing Services of motor	1) EU: None except:
fuel (CPC 613) F. Retail sales of fuel oil, bottled	EU: Unbound for retailing services of motor fuel (CPC 613)
	In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order.
gas, coal and wood	2) EU: None
(CPC 63297)	3) EU: None except:
	EU: Unbound for retailing services of motor fuel,.
	In BE , BG , DK , FR , IT , MT , PT : For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.
G. Services incidental to energy	1) EU: Unbound except for consultancy services.
distribution	2) EU: None
(CPC 887)	3) EU: None except:
	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, and none for consultancy services.
	In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and	1) EU: Unbound
Dyeing services	2) EU: None
(CPC 9701)	3) EU: None
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
b) Hairdressing services	1) EU: Unbound

Sector or subsector	Limitations on market access
(CPC 97021)	2) EU: None
	3) EU: None except:
	In IT: An economic needs test applies. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
	In CY: Unbound
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
c) Cosmetic treatment,	1) EU: Unbound
manicuring and pedicuring services	2) EU: None
(CPC 97022)	3) EU: None except:
(Cr C 71022)	In IT: An economic needs test applies. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
d) Other beauty treatment	1) EU: Unbound
services n.e.c	2) EU: None
(CPC 97029)	3) EU: None except:
	In IT: An economic needs test applies. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.
e) Spa services and non	1) EU: Unbound
therapeutical massages, to the extent that they are provided as	2) EU: None
relaxation physical well-being services and not for medical or rehabilitation purposes ⁵² (CPC ver. 1.0 97230)	3) EU: None
	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:
	EU: Nationality condition for specialists and for graduate trainees.

Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical and Dental services, 1.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).