EUROPEAN UNION

TRADE IN SERVICES AND INVESTMENT SCHEDULE OF SPECIFIC COMMITMENTS AND RESERVATIONS

Explanatory note

- 1. The present document contains the initial offer of the European Union in the context of TTIP negotiations. It includes a Schedule of specific commitments and reservations.
- 2. The EU offer lists reservations to both market access and national treatment at EU, national and where appropriate subnational level in Member States. This offer is made in the expectation that the US will offer a significant level of transparency at the sub-federal level.
- 3. The EU considers that the ambition of the EU offer is closely linked to the progress of discussions on regulatory cooperation. Therefore, commitments on financial services will be included at a later stage.
- 4. Given the unprecedented depth in market access and regulatory matters in TTIP, the EU has decided to undertake a thorough examination of the interface between measures relevant to the functioning of the internal market and the EU's present and future international obligations. This review may lead to some modifications or clarifications of the commitments included in the EU offer.
- 5. 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 in their respective territories 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.

2

- 6. The European Union reserves the right to modify or withdraw this Schedule, in whole or in part at any time prior 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.
- 7. With regard to the format, the enclosed Schedule is based on TISA. It has been set out according to the core provisions adopted by TiSA participants at the occasion of the September 2013 round. References to the relevant articles of TISA are therefore included in this schedule for the purpose of clarification.
- 8. Subject to the outcome of discussions on Most Favoured Nation Treatment, Performance Requirements, and Senior Management and Board of Directors, relevant reservations can be listed subsequently.

EUROPEAN UNION

SCHEDULE OF SPECIFIC COMMITMENTS AND RESERVATIONS

- 1. The specific commitments in this schedule apply only to the territories in which the Treaties establishing the European Union (EU) are applied and under the conditions laid down in these Treaties. These commitments apply only to the relations between the EU and its Member States on the one hand, and non-EU countries on the other. They do not affect the rights and obligations of Member States arising from EU law.
- 2. The rights and obligations arising from this Agreement, including the schedule of commitments, shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
- 3. In identifying individual sectors and sub-sectors, 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.
- 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 or a national treatment 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. Specific commitments for Market Access in Mode 1 (Cross-border supply) and Mode 2 (Consumption abroad) as specified in the EU's TISA offer of November 2013 (and subsequent revisions thereof) are included by reference into this schedule.
- 6. The EU takes commitments with respect to market access commitments as set out in Articles [] differentiated by its Member States, where applicable. The EU reserves the right to maintain or adopt any measure with respect to national treatment commitments as set out in Articles [], differentiated by its Member States, where applicable. The following abbreviations are used in the list below:

Limited

Austria	HU	Hungary
Belgium	ΙE	Ireland
Bulgaria	IT	Italy
Cyprus	LT	Lithuania
Czech Republic	LU	Luxembourg
Germany	LV	Latvia
Denmark	MT	Malta
Estonia	NL	The Netherlands
Greece	PL	Poland
Spain	PT	Portugal
European Union, including all its Member States	RO	Romania
Finland	SE	Sweden
France	SI	Slovenia
Croatia	SK	Slovak Republic
	UK	United Kingdom
	Belgium Bulgaria Cyprus Czech Republic Germany Denmark Estonia Greece Spain European Union, including all its Member States Finland France	Belgium IE Bulgaria IT Cyprus LT Czech Republic LU Germany LV Denmark MT Estonia NL Greece PL Spain PT European Union, including all its Member States RO Finland SE France SI Croatia SK

EUROPEAN UNION- SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments		
PART I: HORIZONTAL COMMIT	PART I: HORIZONTAL COMMITMENTS				
The European Union undertakes its spe	The European Union undertakes its specific commitments in accordance with Part II of the Agreement.				
SECTION A		Pursuant to Article [], the EU reserves the right to adopt or maintain any measure as indicated below:			
RESERVATIONS pursuant to		Commercial presence			
Article [].		3) In SE, the right is reserved 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. 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, the right is reserved to limit 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, the right is reserved to impose 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. 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	4		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		the approval of the Ministry of Treasury. Mode 4	
		4) 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 column.	
		Acquisition of real estate	
		With respect to the acquisition of land and real estate, the EU reserves the right to adopt or maintain measures as follows: - in BG, CY, CZ, DK, HR, HU LT, LV, MT, IT and RO, SK, the right is reserved to adopt or maintain any measure; - in AT, PL, in DE with respect to the Länder Berlin, 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, the right is reserved to request prior authorisation; - in HU and PL, the right is reserved to adopt or maintain any measure with respect to the acquisition of state owned properties; - in SI, the right is reserved to request 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.	5
		1. Agriculture, hunting and forestry ¹	

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		In AT, HR, HU, MT, RO the right is reserved to maintain or to adopt any measure with regard to agriculture, hunting, (ISIC rev 3.1: 011, 012, 013, 014, 015).	
		In BG the right is reserved to maintain or to adopt any measure with regard to logging activities/forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services.	
		2. Fishing and aquaculture (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ²	
		The EU reserves the right to adopt or maintain any measure with respect to the fishing and aquaculture.	
		3. Mining and quarrying ³	
		The EU reserves the right to adopt or maintain any measure with respect to juridical persons controlled ⁴ by natural or juridical persons of a non-Community country which accounts for more than 5% of the European Community's oil or natural gas imports. No direct branching (incorporation is required).	6
		The EU reserves the right to adopt or maintain any measure with respect to extraction of crude petroleum and natural gas (ISIC rev 3.1: 1110).	
		The EU reserves the right to adopt or maintain any measure with respect to mining of uranium and thorium ore (ISIC rev 3.1: 120).	

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

The horizontal limitation on public utilities applies.

A 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 percent of the equity interests in a juridical person shall be deemed to constitute control.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		4. Manufacturing	
		In Manufacture of refined petroleum products ⁵ (ISIC rev 3.1: 232), the EU reserves the right to adopt or maintain any measure with respect to juridical persons controlled ⁶ by natural or juridical persons of a non-Community country which accounts for more than 5% of the European Community's oil or natural gas imports. No direct branching (incorporation is required).	
		The EU reserves the right to adopt or maintain any measure with respect to processing of nuclear fuel (ISIC rev 3.1: 233).	
		5. <u>Production, transmission and distribution on own account of electricity, gas, steam and hot water⁷</u>	7
		The EU reserves the right to adopt or maintain any measure with generation of nuclear-based energy. Nuclear based energy production is prohibited in some EU Member States.	
		The EU reserves the right to adopt or maintain any measure with respect to production of electricity, transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)	

⁵ The horizontal limitation on public utilities applies.

A 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 percent of the equity interests in a juridical person shall be deemed to constitute control.

The horizontal limitation on public utilities applies.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		The EU reserves the right to adopt or maintain any measure with respect to manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020)	
		In production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030), the EU reserves the right to adopt or maintain any measure with respect to juridical persons controlled by natural or juridical persons of a non-Community country which accounts for more than 5% of the European Community's oil or natural gas imports, and for direct branching (incorporation is required).	
		The EU reserves the right to adopt or maintain any measure with respect to collection, purification and distribution of water (ISIC rev 3.1: 410).	8
		6.Business services A. Professional Services 1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to the provision of legal advisory, documentation and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels", and with respect to services provided by bailiffs who are appointed by an official act of	

A 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 percent of the equity interests in a juridical person shall be deemed to constitute control.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		government. In AT, BG and HR, the right is reserved to adopt or maintain any measure with respect to the provision of <u>legal services</u> with regard to the respective domestic law. In FI, the right is reserved to adopt or maintain any measure relating to representation before courts other than by patent agents and "asianajaja".	
		1) In FR, HU, IT, MT, RO and SI, the right is reserved to adopt or maintain any measure with regard to the provision of accounting and bookkeeping services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220).	
		1) In BE, BG, CY, DE, El, ES, FI, FR, HR, HU, IE, IT, LU, MT, NL, PT, RO, SI and UK, the right is reserved to maintain or adopt any measure with regard to the provision of <u>auditing services</u> (CPC 86211 and 86212, other than accounting services).	
		3) In CZ and SK, the right is reserved to request that at least 60 per cent of capital share or voting rights are reserved to nationals for the provision of <u>auditing services</u> (CPC 86211 and 86212 other than accounting services). In PL, the right is reserved to request a nationality condition for the provision of auditing services.	9
		1) In BG , MT , RO and SI , the right is reserved to maintain or to adopt any measure with regard to the provision of <u>taxation advisory services</u> (CPC 863).	
		1) In BE, BG, CY, EL, HR, HU, IT, MT, PL, PT, RO and SI, the right is reserved to adopt or maintain any measure with regard the provision of <u>architectural services</u> and <u>urban planning and landscape architectural services</u> (CPC 8671 and CPC 8674, except for pure planning services in AT; except for architectural services in HR; and except for architectural services and urban planning in HU and RO).	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		1) In AT, BG, CY, EL, IT, MT, PT and SI, the right is reserved to maintain or adopt any measure with regard to engineering and integrated engineering services (CPC 8672 and CPC 8673, except for pure planning services in AT and SI).	
		3) With regard to engineering and integrated engineering services, the right is reserved in BG to request that for projects of national or regional significance, foreign investors have to act in partnership with or, as subcontractors of, local investors (CPC 8672 and CPC 8673).	
		1) In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK and UK, the right is reserved to maintain or adopt any measure with regard to the provision of medical (including psychologists), and dental services (CPC 9312 and part of CPC 85201, except for telemedicine in HR).	10
		3) In AT, BG, CY, CZ EE, FI and MT, the right is reserved to maintain or adopt any measure with regard to the provision of <u>medical</u> (including psychologists), <u>and dental services</u> (CPC 9312 and part of CPC 85201, except for psychologists and psychotherapists in AT).	
		1, 3) In SI, the right is reserved to maintain or adopt any measure with regard the <u>provision of social medicine</u> services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy.	
		1) In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK and UK, the right is reserved to maintain or adopt any measure with regard the provision of <u>veterinary services</u> (CPC 932, except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care) in	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		UK). 3) In AT, CY, EE, MT and SI, the right is reserved to maintain or adopt any measure with regard the provision of	
		veterinary services (CPC 932). 1) The EU, except in SE, reserves the right to adopt or maintain any measure with regard the provision of midwives services and services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191), except for nurses in FI and PL, and except for telemedicine in HR.	
		3) In BG, CZ, HU, FI, MT and SK, the right is reserved to adopt or maintain any measure with regard the provision of midwives services and services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191), except for nurses in FI and SI, and except for nurses, physiotherapists and paramedical personnel in CZ, HU and SK.	11
		2) In FI , the right is reserved to adopt or maintain any measure with regard to the provision of Health and Social related Professional services (incl. Retail sales of pharmaceuticals) which are publicly-funded.	
		C. Research and Development Services 1, 2, 3) The EU reserves the right to maintain or adopt measures for publicly funded R&D services, 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 (CPC 851, CPC 852 excluding psychologist services, CPC 853).	
		 D. Real Estate Services 1) In BG, CY, CZ, EE, HR, HU, IE, LV, LT, MT, PL, RO, SK and SI, the right is reserved to maintain or adopt 	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		any measure with regard the provision of <u>real estate</u> services (CPC 821; CPC 822).	
		E. Rental/Leasing Services without Operators	
		1) In BG, CY, DE, HU, MT and RO, the right is reserved to adopt or maintain any measure with regard to the provisions of rental and leasing services without operators relating to ships (CPC 83103).	
		3) The EU, except HR, reserves the right to adopt or maintain any measure with regard to the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment. (part of CPC 83103).	
		1) 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 rental and leasing services without operators relating to aircraft (CPC 83104).	12
		2) For CPC 83104, the EU, except in HR, reserves the right to request that <u>aircrafts</u> used by an air carrier of the EU have to be registered in the Member State of the EU licensing the air carrier or elsewhere in the EU (Waivers can be granted for short term lease contracts or under exceptional circumstances (CPC 83104), except in BG, CY, CZ, LV, MT, PL, RO, SK where the right is reserved to adopt or maintain any measure with regard to the provisions of rental and leasing services without operators relating to aircraft.	
		3) The EU reserves the right to request that <u>aircraft</u> 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. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors).	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		Waivers can be granted for short term lease contracts or under exceptional circumstances (CPC 83104).	
		1) In BG, CY, HU, LV, MT, PL, RO and SI, the right is reserved to adopt or maintain any measure with regard to the provisions of rental and leasing services without operators relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105).	
		1) In BG, CY, CZ, HU, MT, PL, RO and SK, the right is reserved to adopt or maintain any measure with regard to the provisions of rental and leasing services without operators relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109).	
		1, 2) The EU, except in AT, HR, LT and LV, reserves the right to maintain or adopt any measure with regard to the provision of rental and leasing services without operators relating to personal and household goods (CPC 832), except for leasing or rental services concerning prerecorded video-cassettes for use in home entertainment equipment in EE.	13
		3) In BE and FR , the right is reserved to maintain or adopt any measure with regard to the provision of rental and leasing services concerning video tape (CPC 83202).	
		F. Other Business services 1) In IT, the right is reserved to maintain or adopt any measure with regard to the provisions of technical testing and analysis services by biologists and chemical analysts (part of CPC 8676).	
		1, 2) In BG, CY, CZ, MT, PL, RO, SK and SE, the right is reserved to maintain or adopt any measure with regard the provisions of technical testing and analysis services. 1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to services incidental to agriculture.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		hunting, forestry (CPC 881); relating to fishing (CPC 882) and manufacturing (CPC 884 and 885), except for advisory and consulting services.	
		1) In EE, MT, RO and SI, the right is reserved to maintain or adopt any measure with regard the provision of advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881).	
		1) In LV, MT, RO and SI, the right is reserved to adopt or maintain any measure with respect to <u>advisory and consulting services relating to fishing</u> (part of CPC 882).	
		1, 2, 3) In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI and SE, the right is reserved to maintain or to adopt any measure with regard to the provision of executive search services (CPC 87201).	
		1) The EU, except HU, reserves the right to maintain or to adopt any measure with regard to the provision of placement services (CPC 87202).	14
		2, 3) In AT, BE, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PL, PT, RO, SI and SK, the right is reserved to maintain or to adopt any measure with regard to the provision of <u>placement services</u> (CPC 87202).	
		1, 2, 3) In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK and SI, the right is reserved to maintain or to adopt any measure with regard to supply services of office support personnel (CPC 87203).	
		1, 2, 3) The EU, except in HU, reserves the right to maintain or to adopt any measure with regard to the supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209).	
		1, 2, 3) The EU, except in AT and SE, reserves the right to	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		adopt or maintain any measure with respect to the provision of <u>investigation services</u> (CPC 87301).	
		1, 2) In BE, BG, CY, CZ, DK, ES, EE, FI, FR, HR, HU, LV, LT, EL, PL, PT, RO, SI and SK, the right is reserved to adopt or maintain any measure with respect to the provision of security services (CPC 887302, 87303, 87304, 87305, 87309). In HU, only with respect to armoured car services and guard services (CPC 87304 and CPC 87305).	
		3) In BG, CY, CZ, DK, EE, FI, HR, LT, LV, MT, PL, RO, SL and SK, the right is reserved to adopt or maintain any measure with respect to security services (CPC 87302, 87303, 87304, 87305, 87309).	
		1) In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI and UK, the right is reserved to maintain or adopt any measure with regard the provision of exploration services (part of CPC 8675).	15
		1) The EU retains the right to adopt or maintain any measure with respect to the maintenance and repair of maritime transport vessels and internal waterways transport vessels (part of CPC 8868), except in HU and except in EE and LV for maritime transport vessels.	
		1) The EU, except EE and HU, retain the right to adopt or maintain any measure with respect to the <u>maintenance and repair of rail transport equipment</u> (part of CPC 8868).	
		1) The EU, except in AT, EE, HU, LV and PL, retains the right to adopt or maintain any measure with respect to maintenance and repair of aircraft and part thereof.	
		1) The EU reserves the right to maintain or to adopt any measure with regard to the provision of <u>building-cleaning services</u> (CPC 874).	
		1) In EE, MT and PL, the right is reserved to maintain or adopt any measure with regard the supply of aerial	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		photographic services (part of CPC 875). HR and LV reserves the right to adopt or maintain any measure with regard the provisions of specialty photographic services (CPC 87504).	
		3) In LT, the right is reserved to limit the commercial presence to incorporated juridical persons for <u>printing and publishing services</u> (CPC 88442).	
		3) In HR, the right is reserved to request a residency requirement for <u>publisher and editorial board</u> .	
		1, 3) In BG , SK , HR , HU , the right is reserved to maintain and adopt any measure with regard the provision of official translation and interpretation (part of CPC 87905).	
		1, 2) The EU, except LV, reserves the right to maintain or adopt any measure with regard to the provision of collection agency services (CPC 87902) and credit reporting services (CPC 87901), except for collection agency services in AT.	16
		3) In IT and CZ, the right is reserved to maintain or adopt any measure with regard to the provision of collection agency services (CPC 87902) and in IT for credit reporting services (CPC 87901).	
		3) In BE , the right is reserved to request a nationality condition for consumer credit databanks (part of CPC 87901).	
		1) The EU, except LV, reserves the right to maintain or adopt any measure with regard to the provision of duplicating services (CPC 87904).	
		7. Communication services	
		1, 2, 3) 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. The transmission of broadcasting signal may be	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		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.	
		8. Construction services	
		1) In LT, the right is reserved to adopt or maintain any measure with respect to the provision of <u>construction services</u> , including requesting prior approval of foreign services suppliers by the competent authorities (CPC 51).	
		9. Distribution services	
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to <u>distribution of arms</u> , munitions, explosives and other war materials, the distribution of chemical products, and of precious metals (and stones).	
		1, 2) The EU, except in EE, reserves the right to adopt or maintain any measure with regard to the provision of retail sales of pharmaceuticals 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.	17
		1, 2) In BG, the right is reserved to adopt or maintain any measure with respect to the <u>distribution of chemical products</u> , <u>precious metal and stones</u> , tobacco and tobacco products and alcoholic beverages. The right is reserved to adopt or maintain any measure with respect to the services provided by commodity brokers.	
		1, 2, 3) In FI, the right is reserved to adopt or maintain any measure with respect to the provision of <u>distribution of alcoholic beverages</u> (part of CPC 62112, 62226, 63107, 8929) and of <u>pharmaceutical</u> products (CPC 62251, 62117, 63211, 8929). In CY and SE, the right is reserved to adopt or maintain any measure with respect to retail sales of pharmaceutical goods and the supply of pharmaceutical	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		goods to the general public(CPC 63211), and the retail sales of alcoholic beverages. In HR , the right is reserved to adopt or maintain any measure with regard to the distribution of tobacco and tobacco products.	
		1, 2) In CZ , the right is reserved to maintain or to adopt any measure with respect to auction services (CPC ver. 1.1. part of 621, part of 612, part of 625, part of 85990).	
		10. Education services	
		1, 2) In IT, the right is reserved to adopt and maintain any measure restricting the provision of privately funded primary and secondary education services (CPC 921, 922). The right is reserved to request that only Italian juridical persons may be authorised to issues state-recognised diplomas. In HR, the right is reserved to adopt or maintain any measure with respect to the provision of privately funded primary and secondary education services (CPC 921 and 922).	18
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with regard to publicly-funded education services (CPC 92) and with regard to privately funded other education services (CPC 929). In BG, CY, FI, MT, RO and SE, the right is reserved to adopt and maintain any measure restricting the provision of privately funded primary and secondary education services (CPC 921, 922). In SI, the right is reserved to adopt and maintain any measure restricting the provision of privately funded primary education services (CPC 921). In AT, BG, CY, FI, MT, RO and SE, the right is reserved to adopt and	
		maintain any measure restricting the provision of privately funded higher education services (CPC 923). In CY, FI, MT, RO and SE, the right is reserved to adopt and maintain any measure restricting the provision of privately	
		funded adult education services (CPC 924). In SI, the right is reserved to request that the majority of the members of	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		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, the right is reserved to prohibit the provision of privately funded adult education services by means of radio or television broadcasting (CPC 924). In CZ, the right is reserved to adopt or maintain any measure restricting the provision of higher educational services except post-secondary technical and vocational education services (CPC 92310). In SK, the right is reserved to request EEA residency for providers of education services other than post-secondary technical and vocational education services (CPC 92310). In SK, the right is reserved to request 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, the right is reserved to request that the majority of the members of the board of directors of an establishment providing privately-funded education services must be Czech nationals.	
		3) In HR , the right is reserved to adopt or maintain any measure with respect to the provision of privately funded primary education services (CPC 921).	
		11. Environmental services	
		1) The EU reserves the right to adopt or maintain any measure with respect to environmental services, except for consulting services (CPC 9401, 9402, 9403, 9404, 9405, 9406, 9409).	
		1, 2, 3) The EU reserves the right to adopt or maintain any measure 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.	
		12. Financial services	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		TO BE ADDED	
		13. Health Services and Social Services	
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with regard to the provision of all health services 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 services other than hospital services (covered by CPC 9311, 93192 and 93193).	20
		1) The EU, except in HU, reserves the right to adopt or maintain any measure 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, the right is reserved to adopt or maintain any measure requiring the establishment of suppliers and restricting the cross-border provision of health services, with the exception of privately funded hospital, ambulance and residential health services other than hospital services 8CPC 9311, 93192, 93193).	
		1, 2) In AT, BG, BE, UK, CY, CZ, MT, SE, SK, PL, FI, the right is reserved to adopt or maintain any measure with respect to the provision of privately-funded ambulance services (CPC 93192).	
		3) In AT, SI and PL, the right is reserved to adopt or maintain any measure with respect to the provision of	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		privately funded ambulance services (CPC 93192). In BG , the right is reserved to adopt or maintain any measure with respect to the provision 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 , the right is reserved to adopt or maintain any measure with respect to the provision of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192, 93193). In BE and UK , the right is reserved to maintain or adopt any measure with regard the provision of privately funded ambulance and residential health services other than hospital services (CPC 93192, 93193).	
		3) In DE , the right is reserved to maintain national ownership of privately funded hospitals run by the German Forces. Germany reserves the right to nationalise other key privately funded hospitals.	21
		1) The EU, except in LT, LV and NL, reserves the right to adopt or maintain any measure with respect to the supply of social services, whether publicly or privately funded (CPC 933).	
		1, 2) In LT, the right is reserved to adopt or maintain any measure with respect to publicly funded social services (CPC 933).	
		2) In BE and UK , the right is reserved to adopt or maintain any measure with respect to the supply of social services (CPC 933), except for privately-funded convalescent and rest houses and old people's homes.	
		3) The EU, except in AT, BE, BG, DE, DK, EE, EL, ES, FR, IE, IT, LV, LT, LU, PT, UK, reserves the right to adopt or maintain any measure with respect to all social services, whether publicly or privately funded (CPC 933). In BE, DE, DK, EL, ES, FR, IE, IT, PT, and UK, the right is reserved to adopt or maintain any measure with	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		respect to 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).	
		14. Tourism and travel-related services	
		1) The EU except in EE, FI and HU retains the right to adopt or maintain any measure with respect to	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
		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, the right is reserved to maintain or adopt any measure with respect to other entertainment services (CPC 96199) except for cinema theatre services. In LV and LT, the right is reserved to maintain or adopt any measure with respect to entertainment services except for cinema theatre operation services (part of CPC 96199).		
		B. News and Press Agencies Services 1, 3) In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, and SK, the right is reserved to adopt or maintain any measure with respect to News and Press Agencies services (CPC 962).		3
		2) 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 services (CPC 962).		
		3) In FR reserves the right to maintain or adopt any measure 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, the right is reserved to maintain or adopt any measure with regard to the establishment of press agencies.		
		C. Libraries, archives museums and other cultural services 1, 2, 3) The EU, except in AT, reserves the right to adopt or maintain any measure with respect to the provision of		
		libraries, archives museums and other cultural services (CPC 963).		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
		D. Sporting services		
		1) In AT, BG, CY, CZ, EE, HR, LV, MT, PL, RO and SK, the right is reserved to adopt or maintain any measure with respect to the provision of sporting services (CPC 9641; in AT only for the provision of ski school services and mountain guide services).		
		2) In BG, CZ, HR, LV, MT, PL, RO and SK, the right is reserved to adopt or maintain any measure with respect to the provision of sporting services (CPC 9641, in AT only for the provision of ski school services and mountain guide services).		
		3) In AT and SI, the right is reserved to adopt or maintain any measure with respect to the provision of ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO and SK, the right is reserved to adopt or maintain any measure with respect to the provision of sporting services (CPC 9641).		24
		16. Transport services		-
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to the transportation services via space, the rental of space craft (CPC 733, part of CPC 734) and space transport ancillary services.		
		1, 2, 3) In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI and SK, the right is reserved to adopt or maintain any measure with respect to the provision of combined transport services.		
		A, B. Maritime Transport Services and Internal Waterways Transport		
		 1, 2, 3) The EU: reserves the right to adopt or maintain any measures with regard to: maritime and internal waterways national cabotage transport. Without prejudice to the scope of activities 		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		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 concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping (CPC 722 and 7222; services auxiliary to inland waterways transport).	25
		3) The EU except LV and MT reserves the right to adopt or maintain any measure 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; internal waterways passenger and freight transportation, CPC 7221 and 7222; services auxiliary to maritime transport, services auxiliary to internal waterways).	
		 1, 2) In BG, CY, CZ, EE, FI, HU, LT, MT, RO, SE, SI, and SK, the right is reserved to adopt or maintain any measure with regard to internal waterways passenger and freight transportation (CPC 7221 and 7222). 1, 2, 3) In HR, the right is reserved to adopt or maintain any measure with regard to internal waterways transport services (CPC 7221 and 7222), and in FI, the right is reserved to request that internal waterways transport 	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		(including for services auxiliary to internal waterways transport)can be provided only by ships operating under the Finnish flag.	
		C. Rail Transport	
		1, 3) The EU retains the right to adopt or maintain any measure with respect to passenger and freight rail transport services (CPC 7111 and 7112).	
		D. Road Transport	
		1) The EU retains the right to adopt or maintain any measure with respect to road transport passenger transportation (CPC 7121 and CPC 7122), and road transport freight transportation (CPC 7123), excluding transportation of postal and courier items on own account).	
		3) The EU retains the right to adopt or maintain any measure with respect to road transport cabotage transport services, including for transport within a Member State by a carrier established in another Member State (CPC 7121 and CPC 7122), except for rental of non-scheduled services of buses with operator, and road transport freight services (CPC 7123), excluding transportation of postal and courier items on own account). In FR, the right is maintained to adopt or maintain any measure with respect to intercity bussing services (part of CPC 7121 and CPC 7122). In AT and BG, the right is reserved to request that exclusive rights and/or authorisation 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, the right is reserved to request authorisation, not extended to foreign registered vehicles, for passenger and freight transport services (CPC 7121, 7122, 7123 and 7124). In LV, the right is retained to require that established entities to use vehicles with national registration (CPC 712).	26

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		E. Pipeline transport of goods other than fuel and auxiliary services	
		1, 2) The EU reserves the right to adopt and maintain any measure with respect to the pipeline transport of goods other than fuel (CPC 7139), except in HU, LT and HR in mode 2.	
		1) The EU, except in EE, HU and LV reserves the right to adopt and maintain any measure with respect to services auxiliary to pipeline transport of goods other than fuel (part of CPC 742).	
		3) For CPC 7139, in AT , the rights is reserved to grant exclusive rights to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU.	
		17. Services auxiliary to transport	27
		1, 2) The EU reserves the right to adopt or maintain any measure and request residency for the provisions of customs clearance services (supporting services for all modes of transport; part of CPC 748). The EU retains the right to request that 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 (services auxiliary to maritime and internal waterways transport).	
		1,2,3) The EU reserves the right to adopt or maintain any measure with respect to the provision of pilotage and berthing services (services auxiliary to maritime and internal waterways transport).	
		1, 2) The EU reserves the right to adopt or maintain any measure with regard to maritime cargo handling services; and pushing and towing services for maritime transport, internal waterways transport, and rail transport.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		3) The EU reserves the right to request that only vessels carrying the flag of an EU Member States may provide pushing and towing services (services auxiliary to maritime and to internal waterways).	
		1) In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI and SK, the right is reserved to adopt or maintain any measure with respect to the rental of vessels with crew (services auxiliary to maritime transport. In HR, the right is reserved to adopt or maintain any measure with respect to freight forwarding services (service auxiliary to maritime transport).	
		3) In BG, the right is reserved to request that services auxiliary to Maritime Transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag. With regard to services auxiliary to maritime transport in HR, the right is reserved to adopt or maintain any measure with respect to: c) Customs Clearance Services, d) Container Station and Depot	28
		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: None, except 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.	
		3) In SI, the rights is reserved to request that only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance with respect to maritime transport, internal waterways transport, transport by rail and road transport.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		1) For internal waterways transport in AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI and SE, the right is reserved to adopt or maintain any measure with respect to rental of vessel with crew.	
		1, 2, 3) HR retains the right to adopt or maintain any measure with respect to services auxiliary to internal 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).	
		1) For services auxiliary to road transport in AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI and SE, the right is reserved to adopt or maintain any measure with respect to the rental of commercial road vehicles with operators. In HR, the right is reserved to adopt or maintain any measure with respect to services auxiliary to road transport (including rental of commercial road vehicles with operators), except for freight transport agency services and supporting services subject to permit.	29
		E. Services auxiliary to air transport services	
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to airport operation services.	
		1) For services auxiliary to air transport services, the EU reserves the right to adopt or maintain any measure with regard to ground-handling services, except for catering services.	
		3) In HR, the right is reserved to adopt or maintain any measure with respect to ground handling services (including catering) (Services auxiliary to air transport services). In CY, CZ, HU, MT, PL, RO, SK, the right is reserved to adopt or maintain any measure with respect to freight transport agency services (part of CPC 748).	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		18. Energy services	
		1) The EU reserves the right to adopt or maintain any measure with respect to the pipeline transportation of fuels (CPC 7131). The EU, except in EE, HU and LV, reserves the right to adopt or maintain any measure with respect to Storage and warehouse services of fuels transported through pipelines (part of CPC 742). In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK and UK, the right is reserved to adopt or maintain any measure with respect to retail sales of fuel oil, bottled gas, coal and wood, except for mail order.	
		1, 3) The EU reserves the right to adopt or maintain any measure for services incidental to energy distribution (CPC 887), except for consultancy services.	
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to retailing and wholesale services of motor fuel, electricity, (non-bottled) gas, steam and hot water.	30
		2, 3) The EU , except in HR , HU and LT , reserves the right adopt or maintain any measure with respect to pipeline transportation of fuels (CPC 7131).	
		3) For storage and warehouse services of fuels transported through pipelines (part of CPC 742), in PL, the right is reserved to request that investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. In PL, the right is reserved to request incorporation (no branches). In SI, the right is reserved to adopt or maintain any measure with respect to services incidental to energy distribution (CPC 887), except for services incidental to the distribution of gas.	
		19. Other services not included elsewhere 1, 2, 3) The EU reserves the right to adopt or maintain any measure relating to the provision of new services other than	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		those classified in the United Nations Provisional Central Product Classification (CPC), 1991.	
		1) The EU reserves the right to maintain or adopt any measures with respect to: Washing, Cleaning and Dyeing services (CPC 9701); Hairdressing services (CPC 97021); Cosmetic treatment, manicuring and pedicuring services (CPC 97022); Other beauty treatment services n.e.c (CPC 97029); Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes (CPC ver. 1.0 97230).	
		1, 2) The EU reserves the right to maintain or adopt any measure with respect to telephone answering services, mailing list compilation services and telephone-based support services.	
		1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to: the provision of services of membership organisations (CPC 95), funeral, cremation and undertaking services (CPC 9703).	31
		1, 2, 3) In LT, the right is maintained to adopt or maintain any measure with respect to granting internet addresses ending "gov.lt" and certification of electronic cash register.	
		1, 2) In FI , the right is reserved to require establishment in Finland, or elsewhere in the EEA in order to provide electronic identification services.	

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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).

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
SECTION B		The EU maintains limitations on national treatment in all sectors as indicated below:	
RESERVATIONS pursuant toArticle [].		1, 2) 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.	
		Types of establishment	
		3) 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 law ¹⁰ .	32
		3) 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. 11 3) 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)	

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

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1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		must be domiciled in Austria.	
		3) 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 registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity.	
		3) 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.	
		3) 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	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		and unlimited liability partnership).	
		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	34
		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	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		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 on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal entities. 3) 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. Managing directors and auditors	35
		3, 4) 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.	
		3, 4) In FR , the managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.	
		3, 4) In RO , the majority of the commercial companies' auditors and their deputies shall be Romanian citizens.	
		Recognition	
		1, 2, 3, 4) 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	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		not grant the right to practise in another Member State ¹² .	
ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE	3) EU: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators. ¹³ ¹⁴		
	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.		36
	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 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.

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.

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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		27
	within the EEA and that has its registered office, head		37
	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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	servings on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal entities. Acquisition of real estate		
	In CY, the acquisition of real estate is unbound 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.		38
	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 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 relevant provisions of		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	Chapter IV of the Title on trade in services, investment and electronic commerce for the categories referred to in the sector specific part below, or except where otherwise indicated in the sector specific part		
PART II: SECTOR-SPECIFIC COM	AMITMENTS		
1. AGRICULTURE, HUNTING, FORESTRY A. Agriculture, hunting, (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services 15	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.	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.	
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services 16	BG: Unbound for logging activities.		
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ¹⁷	EU: Unbound		

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

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
3. MINING AND QUARRYING ¹⁸			
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)	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)			
4. MANUFACTURING ²⁰			
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	EU: None		
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	EU: None		
C. Manufacture of textiles (ISIC rev 3.1: 17)	EU: None		
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	EU: None		
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and	EU: None		

¹⁷ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES.

¹⁸ The horizontal limitation on public utilities applies.

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 poster does not include the state 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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
footwear (ISIC rev 3.1: 19)			
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	EU: None		
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	EU: None		
H. Publishing, printing and reproduction of recorded media ²¹ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis1 ²²)	IT: Nationality condition for owners of publishing and printing companies.	HR: Residency requirement for publishers and editorial board.IT: Nationality condition for owners of publishing and printing companies.	
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	EU: None		
J. Manufacture of refined petroleum products20 (ISIC rev 3.1: 232)	EU: Unbound for juridical persons controlled ²³ 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)	EU: None		
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	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.

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
M. Manufacture of other non- metallic mineral products (ISIC rev 3.1: 26)	EU: None		
N. Manufacture of basic metals (ISIC rev 3.1: 27)	EU: None		
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	EU: None		
P. Manufacture of machinery a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	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			

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(ISIC rev 3.1: 32)			
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	EU: None		
R. Manufacture of motor vehicles, trailers and semi- trailers (ISIC rev 3.1: 34)	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)	EU: None		
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	EU: None		
U. Recycling (ISIC rev 3.1: 37)	EU: None		
5. PRODUCTION, TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ²⁴			25
(EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION) [Comment GA:			

²⁴ The horizontal limitation on public utilities applies.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
review after we decide how to deal with nuclear]			
A. Production of electricity, transmission and distribution of	EU: Unbound		
electricity on own account (part of ISIC rev 3.1: 4010) ²⁶			
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ²⁷	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)	EU: Unbound for juridical persons controlled ²⁸ 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)	EU: Unbound		
6. BUSINESS SERVICES			
A. Professional Services			

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

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.

Invidiced person is controlled by other natural an invidiced person is controlled by other natural an invidiced person.

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
a) Legal Services (CPC 861) ²⁹ excluding legal advisory and 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." and services provided by bailiffs who are appointed by an official act of government.	3) 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. 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 (ügyvéd) or a barrister's office (ügyvédi iroda), or a representative office. 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	 1, 2) In EE: Nationality condition for patent agent and sworn translator (part of CPC 861). 1, 2, 3) In NL, FI, HU: residency requirement for patent agents (part of CPC 861) 1, 2, 3) In BE, CY, AT, BG, EE, FR, DE, HU, IE, IT, LT, LU, MT, PT, SK, UK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law and for representation before courts, is subject to a residency (commercial presence) requirement. Nationality condition for admission to the Bar in AT, BG, FR, CY, EL, HU, LT, MT, SK, ES. 1, 2, 3) 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. 1, 2, 3) In BG: Foreign lawyers can only provide legal representation services for a Foreign national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. 	45

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 that Member State 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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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:	 1, 2, 3) In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. 1, 2, 3) In LT: Nationality condition for patent 	
	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.	attorneys. 1, 2, 3) In PT: Nationality condition for the access to the profession of "solicitadores" and for industrial property agent	
	In BE, FI: Full admission to the Bar, required for legal representation services, is subject to a	1, 2, 3) In SE : Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.	
	nationality condition, coupled with a residency requirement (including for the use of the Finnish title "asianajaja"). In BE quotas apply for	3) In AT: Nationality condition for the provision of legal services through commercial presence.	
	representation before the "Cour de cassation" in non-criminal cases. In BG: Foreign lawyers can only provide legal	3) In DE : discriminatory forms of commercial presence apply for the provision of legal services through commercial presence by foreigners	46
	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.	3) 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	
	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	Danish license to practise may sit on the board or be part of the management of a Danish law firm. 3) In FR: Some types of legal form ('association	
	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	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.	
	contract concluded with a Hungarian attorney or a law firm. In LV: Nationality requirement for sworn solicitors,	3) 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	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 PT : Nationality condition for the access to the profession of "solicitadores" and for industrial property agent.	partnership.	
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)	3) EU: None except: In AT: Foreign accountants' and bookkeepers'(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 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 subsector. In DE: Provision through a "GmbH & CoKG" and "EWIV" is prohibited. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. In FR: Requirements of form of juridical persons apply.	 In AT: For: CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 8622: nationality condition for representation before competent authorities In AT: Foreign accountants' and bookkeepers' (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 (For: CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220). This applies only to non-members of the Austrian Professional Body. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. 	47

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 (CPC 86211 and 86212 other than accounting services)	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	1) In AT: For: CPC 86211 and 86212 other than accounting services: nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws	4
	any Austrian legal entity may not exceed 25 percent. This applies only to non-members of the Austrian Professional Body.	(e.g. joint stock companies law, stock exchange law, banking law, etc.) 1) In DK : For: CPC 86211 and 86212 other than	
	In BG: Foreign audit entity (other than from EU and EEA countries) can perform audit services only subject to reciprocity and fulfilment of the requirement that three-fourths of the members of the management bodies and the registered auditors	accounting services: residency is required. 1, 3) In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania (CPC 86211 and 86212 other than accounting services).	
	carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors.	1, 3) In SE: For auditing services, Residency within the EEA or Switzerland is required for approval. Auditors of co-operative economic associations and	
	In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the subsector.	certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government	
	In CZ, SK: At least 60 percent of capital share or	authority appointed by the Government in a separate case allows otherwise.3) In DK : In order to enter into	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 Commerce and Companies Agency. 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	partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. 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. 3) 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. (For: CPC 86211 and 86212 other than accounting services). 3) In BG: Foreign audit entity (other than from EU and EEA countries) can perform audit services only subject to reciprocity and fulfilment of the requirement that three-fourths of the members of the management bodies and the registered auditors carrying out audit on label of the particular transfer in the control of the requirement in the state of the particular transfer in the period of the management bodies and the registered auditors carrying out audit on label of the particular transfer in the period of the particular transfer in the period of the particular transfer in the period of the perio	49
	auditors or auditing companies of the European Union.	behalf of the entity meet requirements equivalent to those for Bulgarian auditors.	
	In PL: Nationality condition. In PT: Locally licensed statutory auditors must own 75% of the equity share of an audit firm.	3) In LT: Not less that 75% of shares should belong to auditors or auditing companies of the European Union (CPC 86211 and 86212 other than accounting services).	
	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	3) 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 (CPC 86211 and 86212 other than accounting services).	
	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 ,	3) In FI : residency for at least one of the auditors of a Finnish liability company (CPC 86211 and 86212 other than accounting services).	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	HR, LT, IE, DE, BG, SE: Requirements of form of juridical persons apply.	3) In EL: nationality condition for the obtention of a licence to be a statutory auditor.	
	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.		50
	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 licence 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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 (CPC 863) ³⁰	3) EU: None except: In FR: Requirements of form of juridical persons apply. In AT: Foreign tax advisors' (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 limitation applies only to non-members of the Austrian Professional Body. In CZ: 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 subsector. 4) BVEP; ICT; SeSe: Unbound except as indicated	 In AT: For: CPC 863: nationality condition for representation before competent authorities. In AT: Foreign tax advisors' (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 limitation applies only to non-members of the Austrian Professional Body. 	51

30

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	in the horizontal section and subject to the following limitations:		
	In AT: Nationality condition for representation before competent authorities.		
	In BG , SI : Nationality condition for specialists.		
	In HU , IT : Residency requirement.		
d) Architectural services	3) EU: None except:	3) In SK: Residency requirement for membership in	
and	In BG: For projects of national or regional	Chambers of Architects.	
g) Urban planning and landscape architectural services	significance, Foreign investors have to act in partnership with or, as subcontractors of, local investors.	3) In BG : For projects of national or regional significance, Foreign investors must act in partnership with, or, as subcontractors to, local investors. Foreign	
(CPC 8671 and CPC 8674)	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.	specialists must have experience of at least two years in the field of construction.	52
	4) 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. Nationality condition for urban planning and landscape architectural services.		
	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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	considered.		
e) Engineering services; and f) Integrated engineering services (CPC 8672 and CPC 8673)	 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. 4) 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. 	3) In BG: For projects of national or regional significance, Foreign 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. Nationality condition applies to urban planning and landscape architectural services.	
	In CZ , HR , IT , SK : Residency requirement. In EL , HU : Residency requirement (For CPC 8673 a residency requirement only applies to Graduate Trainees).		53 ——
h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)	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.	 1, 3) In CZ: Authorization by the Ministry of Health required for foreign natural persons. 3) In FR: Nationality is required. 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" (CPC 9312 and part of CPC 85201). 3) In EL: Nationality requirement for dental technicians. 	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 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.		54
	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) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section and subject to the following limitations:		
	In CZ, 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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	natural persons.		
	In BG , MT : Nationality condition.		
	In DK: Limited authorization to fulfil 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.		55
	In PT: Residency requirement for psychologists.		
i) Veterinary services	3) EU: None except:	3) In CZ: Access is restricted to natural persons only.	
(CPC 932)	In AT, CY, EE, MT, SI: Unbound.	Authorization by veterinary administration is required.	
	In BG: Economic needs test. Main criteria: population and density of existing business.	3) In PL : Nationality condition. Foreign persons may apply for permission to practice.	
	In CZ : Access is restricted to natural persons only. Authorization by veterinary administration is required	3) In EL: Nationality condition.3) In FR: Nationality and reciprocity condition.	
	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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	"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 , DE , EL , FR , HR , HU : Nationality condition.		
	In CZ and SK: Nationality Requirement and residency requirement.		56
	In IT: Residency requirement.		
	In PL: Nationality requirement. Foreign persons may apply for permission to practice.		
j) 1. Midwives services	3) EU: None, except:	3) In CZ: Authorization by the competent authority	
(part of CPC 93191)	In CZ: Access is restricted to natural persons only.	required for foreign natural persons.	
j) 2. Services provided by Nurses, Physiotherapists and	Authorization by the competent authority required for foreign natural persons.	3) In FR: Nationality is required. However, access by foreigners is possible within annually established	
Paramedical Personnel	In FR: Nationality is required. However, access by	quotas. While other types of legal form are available for investors of the European Union, foreign investors only	
(part of CPC 93191)	foreigners is possible within annually established quotas. While other types of legal form are available	have access to the legal forms of "société d'exercice	
In FI : only for privately-funded services	for investors of the European Union, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle".	liberal" and "société civile professionnelle".	
	In BG, CY, MT: Unbound.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 subsector.		
	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.		57
	In LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region		
	4) BVEP; ICT; SeSe : 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, EE, RO, SK: Authorization by the competent authorities required for foreign natural		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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: Nationality condition		58
	- 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.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.		
	In BG , 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.		
	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	3) EU: None except:	1, 2) In CY: Establishment in EU, EEA or Switzerland	
and retail sales of medical and orthopaedical goods	In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound.	is required for the retail of pharmaceuticals and specific medical goods to the general public (CPC 63211).	59
(CPC 63211) and other services supplied by pharmacists ³¹	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.	1, 2) In SK : Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): Residency is required in order to obtain a licence as a pharmacist and/or to open a pharmacy for the retail of pharmaceutical and certain medical goods to the public.	
	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.	1, 2, 3) In IT: Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): 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.	
	establish a pharmacy. In PT: No person may hold or exercise, at the same	1, 2, 3) In EE : Retail of pharmaceutical, medical and orthopaedic goods (CPC 63211): The retail of	

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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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	time, directly or indirectly, ownership, operation or management of more than four pharmacies. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:	pharmaceutical and specific medical goods to the public may only be carried out through pharmacy. Mail order sale of medicinal products as well as delivery by post or express service of medicinal products ordered through the Internet is prohibited.	
	In FR: Nationality condition. However, within established quotas, access for nationals of the relevant Party is possible provided the service	1, 2, 3) In BG: Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): Requirement for permanent residence for pharmacists.	
	In 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.	3) In AT: Retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists (CPC 63211): The retail of pharmaceutical 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.	60
		3) In FR: Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacist may be permitted to establish within annually established quotas.	
		3) In DE : Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): 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 pharmaceutical and certain 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. 3) In EL : Retail sales of pharmaceutical, medical and	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		orthopaedic goods (CPC 63211): 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.	
		3) In HU : Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): EEA or Swiss nationality is required in order to operate a pharmacy.	
		3) In LT: Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): 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.	61
B. Computer and Related Services (CPC 84)	3) EU: None4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.		The EU subscribes to the "Understanding on the scope of coverage of computer services- CPC 84"
C. Research and Development Services	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.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
a) R&D services on natural sciences (CPC 851) b) R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ³² c) Interdisciplinary R&D services (CPC 853)	3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.		
D. Real Estate Services ³³			
a) Involving Own or Leased Property (CPC 821) b) On a Fee or Contract Basis (CPC 822)	3) EU: None 4) BVEP; ICT; SeSe: 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 LV, MT, SI: Nationality condition. - On a Fee or Contract Basis: In DK: Residency requirement. In FR, HU, IT, PT: Residency requirement. In FR, HU, IT, PT: Residency requirement. In LV, MT, SI: Nationality condition.		62

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

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
E. Rental/Leasing Services without Operators			
a) Relating to Ships (CPC 83103)	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	 3) In SE: For CPC 83103, in the case of Foreign ownership interests in a ship, proof of dominating Swedish operating influence must be shown to fly the Swedish flag. 3) In LT: For CPCP 83103, ships must be owned by Lithuanian natural persons or companies established in Lithuania. 	
	influence must be shown to fly the Swedish flag. 4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		63
b) Relating to Aircraft (CPC 83104)	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. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.		
c) Relating to Other Transport Equipment	3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated	1) In SE: For CPC 83101: residency requirement.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 83101, CPC 83102 and CPC 83105)	in the horizontal section.		
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	3) EU: None4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.		
e) Relating to personal and household goods (CPC 832)	 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 equipment rental (CPC 7541) F. Other Business Services	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.		64
a) Advertising	3) EU: None		
(CPC 871)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
b) Market Research and Opinion Polling (CPC 864)	3) EU: None4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.		
c) Management Consulting	3) EU: None		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national trea	tment	Additional commitments
Services (CPC 865)	4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.			
d) Services Related to Management Consulting (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. 	1, 2, 3) In HU: Provision of arbitration services (CPC 86602) subject to at residency requirement.		
e) Technical Testing and Analysis Services (CPC 8676)	3) EU: None, except: CY: Unbound for biologists and chemical analysts 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitation. In IT, PT: Residence requirements for biologists and chemical analysts. In CY: Nationality condition applies for biologists and chemical analysts.	ns:		65
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	A) DVED. ICT. SoSo: Unbound expent or indicated in) In IT: For agronomist and "periti agrarient of the professional register is country nationals can enrol under condition	required. Third	
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882) i) Advisory and Consulting Services	 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section. 3) EU: None 			
incidental to Manufacturing (part of CPC 884 and part of CPC 885)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.			

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
k) Placement and Supply Services of Personnel			
k) 1. Executive search	3) EU: None except:		
(CPC 87201)	In BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.		
	In ES: State monopoly.		
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
k) 2. Placement Services	3) EU: None except:		
(CPC 87202)	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.		
	In DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.		66
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
k) 3. Supply Services of office support	3) EU: None except:		
personnel (CPC 87203)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.		
	In IT: State monopoly.		
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
k) 4. Supply services of domestic help	3) EU: Unbound except:		
personnel, other commercial or industrial workers, nursing and	In HU : None		
other personnel	4) BVEP; ICT; SeSe: Unbound except as indicated in		
(CPCs 87204, 87205, 87206, 87209)	the horizontal section.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
l) 1. Investigation Services	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.		
I) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	3) EU except in BG, CY, CZ, DK, ES, EE, FI, In In LV, LT, MT, PL, SI, SK: None	1) In IT: For CPC 87302, CPC 87303, CPC 87304 and CPC 87305: Residency is required in order to obtain the necessary authorisation to supply security guards services and the transport of valuables.	67
	limitations: In BE: Nationality condition and a residence		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Consulting Services 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. In BG: Nationality condition for aerial photography In PR: For CPC 8675, 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. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 4) In BG: Establishment requirement and nationality condition for aerial photography when studying movements of the earth crust.		Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following	Cor	Related Scientific and Technical isulting Services C 8675)	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. 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. In BG: Nationality condition for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust. 4) BVEP; ICT; SeSe: Unbound except as indicated in	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. 3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services. 1, 3) In BG: Establishment requirement and nationality condition for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.	68

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
n) 1. Maintenance and repair of vessels	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. 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in		
(part of CPC 8868) n) 2. Maintenance and Repair of Rail	the horizontal section and subject to the following limitations: In MT: Nationality condition. 3) EU: None except:		69-
Transport Equipment (part of CPC 8868)	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) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following limitations: In LV: Nationality condition.		
n) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC	3) EU: None except: In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
8867 and part of CPC 8868)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:		
	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.		
· ·	3) EU: None		
	4) BVEP; ICT; SeSe: Unbound except as indicated in		
(part of CPC 8868)	the horizontal section.		
n) 5. Maintenance and Repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ³⁴	A) DVED. ICT. SoSa: Unbound avacent as indicated in		
(CPC 633 CPC 7545 CPC 8861 CPC	EU: Nationality condition for specialists and for graduate trainee, except for:		70
	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	3) EU: None except:	3) In RO: For CPC 874, nationality condition for specialists.	

Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1. F. l) 1. to 1. F. l) 4.

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 874)	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	3) EU: None	1) In BG: Establishment requirement and nationality	
(CPC 875)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:	condition for aerial photography.	
	In HR , LV : Nationality condition for specialty photography services.		
	In BG , PL : Nationality condition for the supply of aerial photographic services.		71
q) Packaging Services	3) EU: None		
(CPC 876)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
r) Printing and Publishing	3) EU: None except:	1, 3) In SE: Natural persons who are owners of	
(CPC 88442)	In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches).	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.	
	In PL: Nationality requirement for the editor-in chief of newspapers and journals.		
	owner of publishing and printing companies	Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden. 3) In PL: Nationality	
		requirement for the editor-in chief of newspapers and journals (CPC 88442).	
		3) In LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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	3) EU: None		
(part of CPC 87909)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:		72
	In SI: Nationality condition.		
t) 1. Translation and Interpretation Services (CPC 87905)	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.	 3) In PL: Nationality condition for sworn translators (CPC 87905). 3) In DK: Authorisation for authorised public translators and interpreters may limit the scope of their activity (CPC 87905). 	
	In FI: Residence requirement for certified translators. In DK: Residence requirement for authorized public		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	translators and interpreters, unless waived by the Danish Commerce and Companies Agency.		
t) 2. Interior design and other specialty design services (CPC 87907)	3) EU: None4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.		
t) 3. Collection Agency Services (CPC 87902)	 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 (CPC 87901)	3) EU: None except: In BE: For consumer credit databanks, a nationality condition for investors. In IT, PT: A nationality condition for investors. 4) BVEP; ICT; SeSe: 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 (CPC 87904) ³⁵	3) EU: None4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in		

³⁵

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

	Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		the horizontal section, and subject to the following limitations:		
		EU: Nationality condition for specialists and for graduate trainees.		
t) 6.	. Telecommunications consulting	3) EU: None		
serv	vices	4) BVEP; ICT; SeSe: Unbound except as indicated in		
(CP		the horizontal section.		
7. C	COMMUNICATION SERVICES			
A. I	Postal and Courier Services	3) EU: None		
(Sei	rvices relating to the handling ³⁶ of tal items ³⁷ according to the	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
	owing list of sub-sectors, whether	and norman section.		
for (domestic or foreign destinations: (i)			
	dling of addressed written			74
com	nmunications on any kind of physical			<u> </u>
med	lium ³⁸ , including Hybrid mail			
	vice and Direct mail, (ii) Handling of			
add	ressed parcels and packages ³⁹ , iii)			
Han	adling of addressed press products 40,			
	Handling of items referred to in (i) to above as registered or insured mail,			
	Express delivery services ⁴¹ for items			
	rred to in (i) to (iii) above, (vi)			

^{36 &}quot;Handling" refers to activities such as clearance, sorting, transport and delivery.

³⁷ "Postal item" refers to items handled by any type of commercial operator, whether public or private.

E.g. letters, postcards.

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Handling of non-addressed items, and (vii) Document exchange ⁴²			
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 ⁴³ , and for the registered mail service used in the course of judicial or administrative procedures.)			
(part of CPC 751, part of CPC 71235 ⁴⁴ and part of CPC 73210 ⁴⁵)			
B. Telecommunications Services 46			75
All services which consists wholly or mainly in the conveyance of signals on	1, 2, 3) None except that the provision of broadcast transmission services is subject to reciprocity and that		
electronic communications networks, including telecommunications services and transmission services in networks used for broadcasting 4748; Those services exclude services providing, or exercising editorial control over,	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.		

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.

[&]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.

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

Transportation of mail on own account by air.

Headnote 5 on specific commitments for Market Access in Mode 1 (Cross border supply) and Mode 2 (Consumption abroad) does not apply to this subsector.

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.

The contribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
content transmitted using electronic communications networks and services.	4) <u>BVEP; ICT; SeSe</u> : 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)	3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations: In BG: Foreign specialists must have experience of at least two years in the field of construction.		
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) A. Commission Agents' Services a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) b) Other Commission Agents' Services (CPC 621)	goods, of ignitable articles and blasting 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 the Member States of the EU and to juridical persons of the EU having their headquarters in the EU. In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. In IT: For wholesale trade and retailing services: State monopoly on tobacco. In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing		76
B. Wholesale Trade Services a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113	HR: Unbound for distribution of tobacco and tobacco products In FR, ES: For retailing services: State monopoly on tobacco.	3) In BG: 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	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
and part of CPC 6121) b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	services: 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.	given to EEA nationals or foreign citizens with permanent residence in BG.	
(CPC 622 excluding wholesale trade	In IE , SE : For retailing services: Unbound for the retail sale of alcoholic beverages.		
C. Retailing Services ⁵⁰	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, and subject to the following limitations:		
	In FR: Nationality condition for tobacconists (i.e. buraliste).		
(CPC 61112, part of CPC 6113 and part of CPC 6121)			77
Retailing Services of telecommunication terminal equipment			
(part of CPC 7542)			
Food retailing services			
(CPC 631)			
Retailing services of other (non- energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁵¹			
(CPC 632 excluding CPC 63211 and			

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.

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
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 (CPC 921)	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	 In EL: Nationality condition for owners and majority of members of the Board and for teachers (CPC 921). 	78
B. Secondary Education Services (CPC 922)	In EL: Nationality condition for teachers. 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	 1, 2, 3) 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. (CPC 922). 3) In EL: Nationality condition for owners and majority of members of the Board and for teachers (CPC 922). 	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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	3) EU: None except:	1) In DK: Nationality condition for university professors	
(CPC 923)	In AT, BG, CY, FI, MT, RO, SE: Unbound	(CPC 923).	79
	In CZ, SK: Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310).	1, 2, 3) 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	
	In EL: Unbound for higher education institutions granting recognised State diplomas.	may also obtain an authorisation to establish and operate educational institutions. This authorisation is granted on a	
		3) In EL: For CPC 923: Education at university level shall	
	In ES, II: Economic needs test. Main criteria:	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	
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following	legal persons) of private tertiary education institutions granting certificates which are not recognised as equal to university degrees.	
	In FR: Nationality condition. However, nationals of the relevant Party may obtain authorisation from the competent authorities to establish and direct an		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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	3) EU: None except:		
(CPC 924)	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.		80
E. Other education services	3) EU except in CZ and SK: Unbound		
(CPC 929)	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	<u>S</u>		
A. Waste Water Services	3) EU: None.		
(CPC 9401) ⁵²	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in		
B. Solid/hazardous waste	the horizontal section.		
management, excluding cross-borde			

⁵²

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
transport of hazardous waste			
a) Refuse Disposal Services			
(CPC 9402)			
b) Sanitation and Similar Services			
(CPC 9403)			
C. Protection of ambient air and climate (CPC 9404) ⁵³			
D. Remediation and clean-up of soil and waters			
a) Treatment, remediation of contaminated/polluted soil and water			
(part of CPC 94060) ⁵⁴			81
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)			

Corresponds to cleaning services of exhaust gases.

Corresponds to parts of nature and landscape protection services.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
12. FINANCIAL SERVICES TO BE ADDED	TO BE ADDED	TO BE ADDED	
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)			
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) 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	to exercise management functions. The authorisation process takes into account the availability of local managers.	82

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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.		83
	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) In FR : for CPC 933: Foreign investors have to establish the legal form of "société d'exercice liberal" and "société	
- All Member States except AT, EE, I and LV: Only Convalescent and Rest Houses, Old People's Homes.		i die legal form of societe d'exercice liberal and "societe ivile professionnelle".	
- AT, EE and LV: all CPC 933.	In FR : Foreign investors have to establish in the legal form of "société d'exercice liberal" and "société civile		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	professionnelle".		
	In HR : All persons providing services directly to patients/treating patients need a licence from the professional chamber.		
	In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound		
	4) BVEP; ICT; SeSe : 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.		84
	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 Catering		3) In BG: for CPC 641, 642 and 643: The number of	
(CPC 641, CPC 642 and CPC 643)		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	

55

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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) BVEP; ICT; SeSe : 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.		85
	In HR: Nationality condition for hospitality and catering services in households and rural homesteads.		
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	In CY 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.	3) In BG : for CPC 7471: 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.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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: approval of the minister of tourism for office manager position.		
C. Tourist Guides Services (CPC 7472)	4) BVEP; IC1; 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.	 1, 2) In IT: for CPC 7472: Tourist guide from non EU countries need to obtain a specific licence from the Region in order to act as a professional tourist guide. 1, 2, 3) In BG, CY, EL, ES: for CPC 7472: EU nationality condition for tourist guide services. 3) In BG: for CPC 7472: 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. 	86
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)			
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

	Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
]	(CPC <u>96199</u>) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC <u>96199</u>).		
	1]	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations:		
	r	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. New	s and Press Agencies Services	3) EU: None except:		
(CPC 9	r C II i	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.		87
	I	In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.		
	t	In PT: News companies, incorporated in Portugal in the juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stocks.		
		4) <u>BVEP</u> ; <u>ICT</u> ; <u>SeSe</u> : Unbound except as indicated in the horizontal section.		
		3) EU except in AT and LT: Unbound		
		In AT, LT: Participation of private operators in the		
(CPC 9	,	libraries, archives, museums and other cultural services' network is subject to concession or licence.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
D. Sporting services	3) EU: None except:		
(CPC 9641)	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	3) EU: None		
<u>Services</u>	4) BVEP; ICT; SeSe: Unbound except as indicated in		
(CPC 96491)	the horizontal section.		
16. <u>TRANSPORT</u>			
<u>SERVICES</u>			
A. Maritime transport	3) EU: None except:		
a) International passenger transportation	EU except in LV and MT: Unbound for the establishment of a registered company for the purpose		
(CPC 7211 less national cabotage transport ⁵⁶).	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 cabotage transport ⁵⁷)	EU: Nationality condition for ships' crew.		

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

	Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
		In AT: Nationality condition for the majority of managing directors.			1
В.	Internal Waterways Transport	3) EU: None except:	1, 2, 3) In BG: No direct branching (incorporation is		1
a) P	assenger transportation	EU: Measures based upon existing or future	required for CPC 7221 and CPC 7222).		
	C 7221 less national cabotage	agreements on access to inland waterways (incl.) agreements following the Rhine-Main-Danube link)	3) In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, a nationality condition		
b) F	reight transportation	countries concerned and meeting nationality criterial	for the majority of managing directors, the managing		
	C 7222 less national cabotage asport ⁵⁹)	implementing the Mannheim Convention on Rhiner Shipping.	poord and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of the business shares must be held		
		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.	by citizens of the European Union.		
		In AT : Nationality condition in order to set up a shipping company by natural persons. In the case of		89	
		establishment as a legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of business shares must be held by the citizens of the			

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 .

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 .

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	European Union.		
	In BG: Unbound for direct branching (incorporation is required).		
	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) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
D. Road Transport		1, 3) In BG: No direct branching (incorporation is	
a) Passenger Transportation (CPC 7121 and CPC 7122)	services within a Member State (cabotage), except for rental of non-scheduled services of buses with	required for CPC 7121 and CPC 7122). 3) In SE: For CPC 7121 and 7122, requirement for established entities to use vehicles with national registration.	90
	criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.	3) In RO: For CPC 7121 and 7122, 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.	
	In BG: 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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section, subject to the following limitations:		91
	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, 3) In BG: No direct branching (incorporation is	
(CPC 7123, excluding transportation of postal and courier items on own account ⁶⁰)	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	required for CPC 7123, excluding transportation of postal and courier items on own account). 3) In EL: For CPC 7123, Road freight transport operations established in Greece may only use vehicles that are registered in Greece.	

60

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

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles.	3) In RO: For CPC 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	1
	In LV and SE: Requirement for established entities to use vehicles with national registration. In IT, SK: Economic needs test. Main criteria: local demand.	3) In SE: Requirement for established entities to use	
	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.		92
	In BG , MT : Nationality condition. In HR : Nationality condition and residency requirement for managers.		
E. Pipeline transport of goods other than fuel ⁶¹ (CPC 7139)	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.	neadquarters 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			

⁶¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

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.

This measure is applied on a non-discriminatory basis.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	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.		94
B. Services auxiliary to internal waterways transport	-	1, 3) In BG: No direct branching (incorporation is required for service auxiliary to waterways transport). Participation in a Bulgarian company is limited to 49 per	
a) Cargo-handling services	Ş \	Participation in a Bulgarian company is limited to 49 per cent.	
(part of CPC 741)		3) In MT: Nationality condition for internal waterways	
b) Storage and warehouse services	countries concerned and meeting nationality criteria	transport supporting services (part of CPC 745).	
(part of CPC 742)	implementing the Mannheim Convention on Rhine	1, 2, 3) In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of	
c) Freight transport agency services		establishment as a legal person, nationality condition for	
(part of CPC 748)		the managing board and the supervisory board.	
d) Rental of Vessels with Crew		Registration of a company or permanent establishment in Austria is required. In addition, the majority of business	
(CPC 7223)	In AT. Nationality condition in order to get up a	shares must be held by the citizens of the European Union,	
e) Pushing and towing services (CPC 7224)	chinning company by natural persons. In the case of	except for storage and warehouse services, freight transport agency services, and pre-shipment inspection.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
waterways transport (part of CPC 745) g) Other supporting and auxiliary	Registration of a company or permanent establishment in Austria is required. In addition, the majority of business shares must be held by the citizens of the European Union, except for storage and warehouse services, freight transport agency services, and preshipment inspection.		
(part of CPC 749)	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 internal waterways transport supporting services		95
	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. <u>Services auxiliary to rail transport</u>	*	1, 3) In BG: No direct branching (incorporation is	
a) Cargo-handling services	In BG: Unbound for direct branching (incorporation	required for service auxiliary to rail transport). Participation in a Bulgarian company is limited to 49 per	
	is required). Participation in a Bulgarian company is limited to 49 per cent.	cent.	
b) Storage and warehouse services	In HR: Unbound for pushing and towing services.		
(part of CPC 7/12)	In SI: Only juridical persons established in the		
	Republic of Slovenia (no branches) can perform customs clearance.		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d) Pushing and towing services (CPC 7113)	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
e) Supporting services for rail transport services			
(CPC 743)			
f) Other supporting and auxiliary services			
(part of CPC 749)			
D. <u>Services auxiliary to road</u> transport	In AT. For rental of commercial road validac with	3) In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of	
a) Cargo-handling services	operators, authorisation can only be granted to	the Member States of the European Union, and to juridical persons of the European Community having their	
(part of CPC 741)		headquarters in the Community.	
b) Storage and warehouse services	having their headquarters in the Community.	1, 3) In BG: No direct branching (incorporation is	96
(part of CPC 742)	In BG : Unbound for direct branching (incorporation is	required for rental of commercial road vehicles with operators). Participation in a Bulgarian company is limited	
c) Freight transport agency services		to 49 percent.	
(part of CPC 748)	In FI : For rental of commercial road vehicles with		
d) Rental of Commercial Road Vehicles with Operators	operators, authorisation is required, but not extended to foreign registered vehicles.		
(CPC 7124)	In SI: Only juridical persons established in the		
e) Supporting services for road transport	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) BVEP; ICT; SeSe : 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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	partnership (CPC 7124). In BG , MT : Nationality condition.		
E. Services auxiliary to air transport services			
a) Ground-handling services (including catering services)	limited.	1, 3) In BG: No direct branching (incorporation is required) for services auxiliary to air transport.	
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
b) Storage and warehouse services	3) EU: None except:	1, 3) In BG: No direct branching (incorporation is	
(part of CPC 742)	In BG: Unbound for direct branching (incorporation is required).	required) for services auxiliary to air transport.	
	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.		97
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
c) Freight transport agency services	3) EU: None except:	1, 3) In BG: Supply of services by foreign persons is	
(part of CPC 748)	In CY, CZ, HU, MT, PL, RO, SK: Unbound.	allowed only through participation in Bulgarian companies, with 49 percent limitation on equity	
	In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 percent limitation on equity participation and through branches.	participation and through branches.	
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
d) Rental of aircraft with crew	3) EU: None except: EU: Aircraft used by an air carrier of the European	1, 2,) EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	European Union licensing the air carrier or, if thell licensing Member State so allows, elsewhere in the European Union. To be registered, aircraft may be required to be owneded either by natural persons meeting specific nationality contents or by juridical persons meeting specific criterian regarding ownership of capital and control. Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criterial for by juridical persons meeting specific criterial or by juridical persons meeting specific criterial regarding ownership of capital and control. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.	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	98
	I	3) 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.	
	6	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.	
	r j	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.	
		1, 3) In BG : No direct branching (incorporation is required) for services auxiliary to air transport.	

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
e) Sales and Marketing		1, 2, 3) EU: Where air carriers of the European Union are not accorded equivalent treatment ⁶⁵ to that provided in	
f) Computer Reservations System	accorded equivalent treatment ⁶⁴ 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	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	
	(incorporation is required).		99
	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
F. Services auxiliary to pipeline transport of goods other than fuel ⁶⁶ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	3) EU: None 4) BVEP; ICT; SeSe: 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		1, 2, 3) In the EU, except in FI, only hauliers established in a Member State who meet the conditions of access to	

[&]quot;Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

^{65 &}quot;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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Service	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.	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.	
18. <u>ENERGY SERVICES</u>			
A. Services Incidental to Mining	3) EU: None		
(CPC 883) ⁶⁷	4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section, and subject to the following limitations: In SK: Residency requirement.		100
B. Pipeline Transportation of fuels	3) 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. 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section. 		

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 bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, 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.

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.

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(part of CPC 742)	3) EU: None except 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.		
liquid and gaseous fuels and related	3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.		
	3) EU: None except: EU: Unbound for retailing services of motor fuel,.		101
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297)	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.		
distribution (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		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

	Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		distribution of gas, and none for the distribution of gas. 4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.		
	OTHER SERVICES NOT CLUDED ELSEWHERE			
ser	Washing, Cleaning and Dyeing vices PC 9701)	 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. 		
	Hairdressing services PC 97021)		3) In CY: Subject to a nationality condition, coupled with a residency requirement.	102
		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.		
and	Cosmetic treatment, manicuring I pedicuring services PC 97022)	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) BVEP; ICT; SeSe: Unbound except as indicated in		

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

	Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		the horizontal section, and subject to the following limitations:		
		EU: Nationality condition for specialists and for graduate trainees.		
n.e.	c C 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) 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.		103
mas pro bein reh	vided as relaxation physical welling services and not for medical or abilitation purposes ⁶⁸	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.		103

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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).