

TiSA
TRADE IN SERVICES AGREEMENT

EUROPEAN UNION

SCHEDULE OF SPECIFIC COMMITMENTS
&
LIST OF MFN EXEMPTIONS

1. The present document contains the initial offer of the European Union in the context of the TiSA negotiations. It includes a Schedule of specific commitments and a list of MFN exemptions.
2. The European Union reserves the right to modify or withdraw this Schedule, in whole or in part, including modifications to address, in particular, horizontal reservations that may be included in the offers of other Parties, 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.
3. The enclosed Schedule has been set out according to the core provisions adopted by TiSA participants at the occasion of the September 2013 round. In particular, it is assumed that Article II-2 will not include the proposed Paragraph 5 and will be limited to Paragraphs 1 to 4.
4. Pending discussion on the incorporation of the GATS Annex on Air transport, this Schedule does not cover air transport services which are not covered by the GATS.
5. The attached list of MFN exemption is based on the assumption that regional integration agreements in the meaning of GATS Article V will not be subject to MFN obligations.

TiSA
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EUROPEAN UNION - SCHEDULE OF SPECIFIC COMMITMENTS

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, N° 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 within the meaning of Articles I-3 and I-4. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to services and services suppliers of other Parties.
5. The EU takes commitments with respect to market access commitments as set out in Articles I-3 and II-1 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 I-4 and II-2, differentiated by its Member States, where applicable. The following abbreviations are used in the list below:

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

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
<p>PART I: HORIZONTAL COMMITMENTS</p> <p>The European Union undertakes its specific commitments in accordance with Part II of the Agreement.</p>			
<p><u>SECTION A</u></p> <p>RESERVATIONS pursuant to Article II-2:4.</p>		<p>Pursuant to Article II-2:4, the EU reserves the right to adopt or maintain any measure as indicated below:</p> <p><u>Commercial presence</u></p> <p>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 the approval of the Ministry of Treasury.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p><u>Subsidies</u></p> <p>3) The EU except in HU and PL reserves the following right: eligibility for subsidies from the EU or Member States may be limited to juridical persons established within the territory of a Member State or a particular geographical sub-division thereof. The EU reserves the right to maintain or adopt any measure with regard to subsidies for research and development. The supply of a service, or its subsidisation, within the public sector is not in breach of this commitment. The EU, except in AT, CY, CZ, EE, FI, HU, LT, LV, MT, PL, SE and SK, reserves the right to adopt or maintain any measure with respect to subsidies for branches established in a Member State by a non-EU company. In HU and PL, the right is reserved to adopt or maintain any measure with respect to subsidies.</p> <p>4) The EU except in AT and PL reserves the following right: to the extent that any subsidies are made available to natural persons, their availability may be limited to nationals of a Member State of the EU. In AT and PL, the right is reserved to adopt or maintain any measure with respect to subsidies.</p> <p><u>Mode 4</u></p> <p>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. For greater certainty, this treatment is neither subject to Articles II-2:2 and II-2:3.</p> <p><u>Acquisition of real estate</u></p> <p>With respect to the acquisition of land and real estate, the EU reserves the right to adopt or maintain measures as follows:</p> <p>- in BG, CY, CZ, DK, HR, HU, LT, LV, MT, IT and RO, SK, the right is reserved to adopt or maintain any</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>measure;</p> <ul style="list-style-type: none"> - 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. <p><u>1.Business services</u></p> <p><u>A. Professional Services</u></p> <p>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, "<i>huissiers de justice</i>" or other "<i>officiers publics et ministériels</i>", and with respect to services provided by bailiffs who are appointed by an official act of 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".</p> <p>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 <u>accounting and bookkeeping services</u> (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220).</p> <p>1) In BE, BG, CY, DE, EI, ES, FI, FR, HR, HU, IE, IT, LU, MT, NL, PT, RO, SI and UK, the right is</p>	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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).</p> <p>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.</p> <p>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).</p> <p>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 and 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).</p> <p>1) In AT, BG, CY, EL, IT, MT, PT and SI, the right is reserved to maintain or adopt any measure with regard to <u>engineering and integrated engineering services</u> (CPC 8672 and CPC 8673, except for pure planning services in AT and SI).</p> <p>3) With regard to <u>engineering and integrated engineering services</u>, 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).</p> <p>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 <u>medical</u> (including psychologists), and <u>dental services</u> (CPC 9312 and part</p>	

Modes of supply:

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>of CPC 85201, except for telemedicine in HR).</p> <p>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).</p> <p>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.</p> <p>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 UK).</p> <p>3) In AT, CY, EE, MT and SI, the right is reserved to maintain or adopt any measure with regard the provision of <u>veterinary services</u> (CPC 932).</p> <p>1) The EU, except in SE, reserves the right to adopt or maintain any measure with regard the provision of <u>midwives services and services provided by nurses, physiotherapists and paramedical personnel</u> (part of CPC 93191), except for nurses in FI and PL, and except for telemedicine in HR.</p> <p>3) In BG, CZ, HU, FI, MT and SK, the right is reserved to adopt or maintain any measure with regard the provision of <u>midwives services and services provided by nurses, physiotherapists and paramedical personnel</u> (part of CPC 93191), except for nurses in FI and SI, and except for nurses, physiotherapists and paramedical personnel in CZ, HU and SK.</p> <p>2) In FI, the right is reserved to adopt or maintain any measure with regard to the provision of Health and</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>Social related Professional services (incl. Retail sales of pharmaceuticals) which are publicly-funded.</p> <p><u>C. Research and Development Services</u></p> <p>1, 2, 3) The EU reserves the right to maintain or adopt measures for publicly funded <u>R&D services</u>, 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).</p> <p><u>D. Real Estate Services</u></p> <p>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 any measure with regard the provision of <u>real estate services</u> (CPC 821; CPC 822).</p> <p><u>E. Rental/Leasing Services without Operators</u></p> <p>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 <u>relating to ships</u> (CPC 83103).</p> <p>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).</p> <p>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 <u>relating to aircraft</u> (CPC 83104).</p> <p>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</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>reserved to adopt or maintain any measure with regard to the provisions of rental and leasing services without operators relating to aircraft.</p> <p>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). Waivers can be granted for short term lease contracts or under exceptional circumstances (CPC 83104).</p> <p>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 <u>relating to other transport equipment</u> (CPC 83101, CPC 83102 and CPC 83105).</p> <p>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 <u>relating to other machinery and equipment</u> (CPC 83106, CPC 83107, CPC 83108 and CPC 83109).</p> <p>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 <u>relating to personal and household goods</u> (CPC 832), except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment in EE.</p> <p>3) In BE and FR, the right is reserved to maintain or adopt any measure with regard to the provision of <u>rental and leasing services concerning video tape</u> (CPC 83202).</p> <p><u>F. Other Business services</u></p> <p>1) In IT, the right is reserved to maintain or adopt any</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>measure with regard to the provisions of <u>technical testing and analysis services</u> by biologists and chemical analysts (part of CPC 8676).</p> <p>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 <u>technical testing and analysis services</u>.</p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to <u>services incidental to agriculture, hunting, forestry</u> (CPC 881); <u>relating to fishing</u> (CPC 882) <u>and manufacturing</u> (CPC 884 and 885), except for advisory and consulting services.</p> <p>1) In EE, MT, RO and SI, the right is reserved to maintain or adopt any measure with regard the provision of <u>advisory and consulting services incidental to agriculture, hunting and forestry</u> (part of CPC 881).</p> <p>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).</p> <p>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 <u>executive search services</u> (CPC 87201).</p> <p>1) The EU, except HU, reserves the right to maintain or to adopt any measure with regard to the provision of <u>placement services</u> (CPC 87202).</p> <p>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).</p> <p>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</p>	

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		<p>measure with regard to <u>supply services of office support personnel</u> (CPC 87203).</p> <p>1, 2, 3) The EU, except in HU, reserves the right to maintain or to adopt any measure with regard to the <u>supply services of domestic help personnel</u>, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209).</p> <p>1, 2, 3) The EU, except in AT and SE, reserves the right to adopt or maintain any measure with respect to the provision of <u>investigation services</u> (CPC 87301).</p> <p>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 <u>security services</u> (CPC 887302, 87303, 87304, 87305, 87309). In HU, only with respect to <u>armoured car services and guard services</u> (CPC 87304 and CPC 87305).</p> <p>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 <u>security services</u> (CPC 87302, 87303, 87304, 87305, 87309).</p> <p>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 <u>exploration services</u> (part of CPC 8675).</p> <p>1) The EU retains the right to adopt or maintain any measure with respect to the <u>maintenance and repair of maritime transport vessels and internal waterways transport vessels</u> (part of CPC 8868), except in HU and except in EE and LV for maritime transport vessels.</p> <p>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).</p> <p>1) The EU, except in AT, EE, HU, LV and PL, retains the right to adopt or maintain any measure with respect</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>to <u>maintenance and repair of aircraft and part thereof</u>.</p> <p>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).</p> <p>1) In EE, MT and PL, the right is reserved to maintain or adopt any measure with regard the supply of <u>aerial photographic services</u> (part of CPC 875). HR and LV reserves the right to adopt or maintain any measure with regard the provisions of <u>specialty photographic services</u> (CPC 87504).</p> <p>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).</p> <p>3) In HR, the right is reserved to request a residency requirement for <u>publisher and editorial board</u>.</p> <p>1, 3) In BG, SK, HR, HU, the right is reserved to maintain and adopt any measure with regard the provision of official <u>translation and interpretation</u> (part of CPC 87905).</p> <p>1, 2) The EU, except LV, reserves the right to maintain or adopt any measure with regard to the provision of <u>collection agency services</u> (CPC 87902) and <u>credit reporting services</u> (CPC 87901), except for collection agency services in AT.</p> <p>3) In IT and CZ, the right is reserved to maintain or adopt any measure with regard to the provision of <u>collection agency services</u> (CPC 87902) and in IT for <u>credit reporting services</u> (CPC 87901).</p> <p>3) In BE, the right is reserved to request a nationality condition for consumer credit databanks (part of CPC 87901).</p> <p>1) The EU, except LV, reserves the right to maintain or adopt any measure with regard to the provision of <u>duplicating services</u> (CPC 87904).</p> <p>2. Communication services</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to <u>broadcast transmission services</u>, excluding satellite broadcast transmission services. 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. In BE, the right is reserved to adopt or maintain any measure with regard to satellite broadcast transmission services.</p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measures with respect to the provision of <u>audiovisual services</u>.</p> <p>3. Construction services</p> <p>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).</p> <p>4. Distribution services</p> <p>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).</p> <p>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.</p> <p>1, 2) In BG, the right is reserved to adopt or maintain any measure with respect to the <u>distribution of chemical products, precious metal and stones</u>, tobacco and tobacco products and alcoholic beverages. The right is reserved to adopt or maintain any measure with respect</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>to the services provided by commodity brokers.</p> <p>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 SE, the right is reserved to adopt or maintain any measure with respect to retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public(CPC 63211), and the retail sales of alcoholic beverages. In HR, the right is reserved to adopt or maintain any measure with regard to the distribution of <u>tobacco</u> and tobacco products.</p> <p>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).</p> <p>5. Education services</p> <p>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).</p> <p>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</p>	

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		<p>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 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.</p> <p>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).</p> <p><u>6. Environmental services</u></p> <p>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).</p> <p>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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>users, including the provision of drinking water, and water management.</p> <p><u>7. Financial services</u></p> <p><u>A. Insurance and insurance-related services</u></p> <p>1) The EU, except in BG, CY, EE, HR, LT, LV, MT and PL, reserves the right to adopt or maintain any measure with respect to direct insurance services and with respect to direct insurance intermediation services, except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.</p> <p>- In BG, LV, LT and PL, the right is reserved to adopt or maintain any measure with respect to insurance intermediation.</p> <p>- In CY, LV, LT and MT, the right is reserved to adopt or maintain any measure with respect to direct insurance services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit, except related to land transport in LT where the risk is located in Lithuania.</p> <p>- In HR, the right is reserved to adopt or maintain any measure with respect to direct insurance and direct insurance intermediation services, except: (a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; (b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability; (c) marine, aviation, transport.</p> <p>- In PL, the right is reserved to adopt or maintain any measure with respect to insurance and insurance</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>related services, except for reinsurance, retrocession and insurance of risks relating to:</p> <p>(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(b) goods in international transit.</p> <p>- In BG, the right is reserved to adopt or maintain any measure with respect to direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. The right is reserved to adopt or maintain any measure with respect to deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the European Union (this limitation also applies to mode 2).</p> <p>1) In FR, the right is reserved to request that insurance of risks relating to ground transport may be underwritten only by insurance firms established in the European Union. In IT, the right is reserved to adopt or maintain any measure with respect to the actuarial profession. In RO, the right is reserved to request that reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.</p> <p>1, 2) In IT, the right is reserved to request that transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the EU. This reservation does not apply to international transport involving imports into Italy. In PT, the right is reserved to request that air</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the EU. Only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal.</p> <p>2) The EU except in BG, CY, EE, HR, LT, LV, MT reserves the right to adopt or maintain any measure with respect to direct insurance services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. The EU, except in EE, HR, LT and HU, reserves reserve the right to adopt or maintain any measure with respect to insurance intermediation. In HR, the right is reserved to adopt or maintain any measure with respect to direct insurance and direct insurance intermediation services, except: (a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance; (b) non-life insurance: (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;(ii)- personal or property risk insurance that is not available in the Republic of Croatia; - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); (c) marine, aviation, transport.</p> <p>2) In PL, the right is reserved to adopt or maintain any</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>measure with respect to insurance services, except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>1, 2, 3) In DK, the right is reserved to request that no persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities. DK retains the right to request that compulsory air transport insurance can be underwritten only by firms established in the EU. In FI, the right is reserved to request the following: Only insurers having their head office in the EU or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU. Residency requirements for board of directors may apply. In DE, the right is reserved to request the following: Compulsory air insurance policies can be underwritten only by a subsidiary established in the EU or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany. In HU, the right is reserved to request that the supply of direct insurance in the territory of Hungary by insurance companies not established in the EU is allowed only through a branch office registered in Hungary. In ES, the right is reserved to request for actuarial services, residence and three-years relevant experience.</p> <p>3) In SK, the right is reserved to request that foreign nationals establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches).</p> <p><u>B. Banking and other financial services (excluding</u></p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p><u>insurance).</u></p> <p>1, 2, 3) The EU reserves the right to request the following: Only firms having their registered office in the EU can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the EU, is required to perform the activities of management of unit trusts and investment companies.</p> <p>1) The EU, except in CY, EE, HR, LT, LV, MT, RO and SI reserve the right to adopt or maintain any measure with respect to the provision of banking and other financial services (excluding insurance), except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <ul style="list-style-type: none"> - In BE, the right is reserved to adopt or maintain any measure requiring establishment and limiting the cross-border provision of services of suppliers of investment advisory services. - In CY, the right is reserved to adopt or maintain any measure with respect to the provision of banking and other financial services (excluding insurance), except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. - In HR, the right is reserved to adopt and maintain any measure with respect to banking and other financial services (excluding insurance) except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation. - In LV, the right is reserved to adopt or maintain any measure with respect to the provision of banking and other financial services (excluding insurance), except for participation in issue of all kinds of securities, for 	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>- In MT, the right is reserved to adopt or maintain any measure with respect to the provision of banking and other financial services (excluding insurance), except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>- In RO, the right is reserved to adopt or maintain any measure with respect to financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of securities, for asset management and for settlement and clearing services for financial assets.</p> <p>- In SI, the right is reserved to adopt or maintain any measure with regard to participation in issue of Treasury bonds and pension fund management. The right is reserved to adopt or maintain any measure requiring establishment and limiting the cross-border provision of services of suppliers of banking and other financial services (excluding insurance) except with respects to: (i) lending all types; 8II) the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors; (iii) the provision and transfer of financial information and financial data processing and related software by suppliers of other financial services; (iv) advisory, intermediation and other auxiliary financial services. Foreign persons can offer foreign securities only through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in the Republic of Slovenia or be branches of foreign investment firms or banks.</p> <p>1, 2 In LT, the right is reserved to require commercial presence for pension fund management, and that at</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>least one head of a bank's administration permanently reside in LT.</p> <p>1, 2, 3) In IT, the right is reserved to adopt or maintain any measure with respect to the activities of "<i>promotori di servizi finanziari</i>" (financial salesmen). For acceptance of deposits, in EE, the right is reserved to require of authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch. In IE, the right is retain to request the following: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the European Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (b) be authorised in another Member State of the European Union in accordance with the EU directive on investment and services. In PL, the right is reserved to request that for the provision and transfer of financial information, and financial data processing and related software, there is a requirement to use the public telecommunications network, or the network of other authorised operator.</p> <p>3) In LT, the right is reserved to request that for the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in LT can act as the depositories of the assets. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in LT. In SK, the right is reserved to request the following:</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). In HR, the right is reserved the right to adopt and maintain any measure with respect to for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.</p> <p>8. Health Services and Social Services</p> <p>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).</p> <p>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).</p> <p>1, 2) In AT, BG, BE, UK, CY, CZ, MT, SE, SK, PL, FI, the right is reserved to adopt or maintain any</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>measure with respect to the provision of privately-funded ambulance services (CPC 93192).</p> <p>3) In AT, SI and PL, the right is reserved to adopt or maintain any measure with respect to the provision of 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).</p> <p>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.</p> <p>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).</p> <p>1, 2) In LT, the right is reserved to adopt or maintain any measure with respect to publicly funded social services (CPC 933).</p> <p>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.</p> <p>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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>(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 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).</p> <p><u>9. Tourism and travel-related services</u></p> <p>1) The EU except in EE, FI and HU retains the right to adopt or maintain any measure with respect to <u>hotel, restaurant and catering</u> (CPC 641, 642 and 643), excluding catering in air transport services. In BG and HU, the right is reserved to adopt any measure with respect to <u>travel agencies and tour operators services</u> (CPC 7471). In BG, CY, CZ, HU, LT, MT, PL and SK, the right is reserved to adopt or maintain any measure with respect to <u>tourist guides services</u> (CPC 7472).</p> <p><u>10. Recreational, Cultural and Sporting services</u></p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to all recreational, cultural and sporting services not committed in the corresponding market access column.</p> <p><u>A. Entertainment Services</u></p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to the provision of <u>gambling and betting services</u> (CPC 96492).</p> <p>1) The EU, except AT and SE, reserves the right to maintain or adopt any measure with respect to <u>entertainment services</u> (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619).</p> <p>2, 3) In CY, CZ, FI, HR, MT, PL, RO, SK and SI, the right is reserved to maintain or adopt any measure with respect to <u>entertainment services</u> (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619). In BG, the right is reserved to maintain or adopt any measure with respect to entertainment</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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).</p> <p><u>B. News and Press Agencies Services</u></p> <p>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).</p> <p>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).</p> <p>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.</p> <p><u>C. Libraries, archives museums and other cultural services</u></p> <p>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).</p> <p><u>D. Sporting services</u></p> <p>1) In AT, BG, CY, CZ, EE, HR, LV, MT, PL, RO</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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).</p> <p>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).</p> <p>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).</p> <p>11. Transport services</p> <p>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.</p> <p>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.</p> <p><u>A, B. Maritime Transport Services and Internal Waterways Transport</u></p> <p>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 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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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;</p> <ul style="list-style-type: none"> - 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). <p>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).</p> <p>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).</p> <p>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 (including for services auxiliary to internal waterways transport) can be provided only by ships operating under the Finnish flag.</p> <p><u>C. Rail Transport</u></p> <p>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).</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p><u>D. Road Transport</u></p> <p>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).</p> <p>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).</p> <p><u>E. Pipeline transport of goods other than fuel and auxiliary services</u></p> <p>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.</p> <p>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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>than fuel (part of CPC 742).</p> <p>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.</p> <p><u>12. Services auxiliary to transport</u></p> <p>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).</p> <p>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).</p> <p>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.</p> <p>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).</p> <p>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).</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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 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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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.</p> <p><u>E. Services auxiliary to air transport services</u></p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to airport operation services.</p> <p>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.</p> <p>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).</p> <p><u>14. Energy services</u></p> <p>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.</p> <p>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.</p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measure with respect to retailing and wholesale</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>services of motor fuel, electricity, (non-bottled) gas, steam and hot water.</p> <p>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).</p> <p>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.</p> <p><u>15. Other services not included elsewhere</u></p> <p>1, 2, 3) The EU reserves the right to adopt or maintain any measure relating to the provision of new services other than those classified in the United Nations Provisional Central Product Classification (CPC), 1991.</p> <p>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 purposes¹(CPC ver. 1.0 97230).</p> <p>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.</p>	

¹ 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).

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>1, 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).</p> <p>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.</p> <p>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.</p>	
<p>SECTION B</p> <p>RESERVATIONS pursuant to Article II-2:2.</p>		<p>The EU maintains limitations on national treatment in all sectors as indicated below:</p> <p>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.</p> <p>Types of establishment</p> <p>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 law².</p> <p>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,</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States.³</p> <p>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) must be domiciled in Austria.</p> <p>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.</p> <p>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.</p> <p>3) In PL, the scope of operations of a representative office may only encompass advertising and promotion</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>of the foreign parent company represented by the office. For all sectors except legal services and services provided by healthcare units, non-EU investors may undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic companies have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).</p> <p>3) In SE, a foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. A Swedish limited liability company may be established by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the legislation in a state within the EEA and that has its registered office, head quarters or principal place of business within the EEA. A partnership may be a founder, only if all owners with unlimited personal liability are resident within the</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>EEA. Founders outside the EEA may apply for permission from the competent authority. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal entities.</p> <p>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.</p> <p><u>Managing directors and auditors</u></p> <p>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.</p> <p>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.</p> <p>3, 4) In RO, the majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p><u>Recognition</u></p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>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 not grant the right to practise in another Member State⁴.</p>	
<p>ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE</p>	<p>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.^{5 6}</p> <p>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.</p> <p>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</p>		

⁴ In order for non-EU country nationals to obtain EU-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article I-6, is necessary.

⁵ 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.

⁶ This limitation does not apply to telecommunications services and to computer and related services.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. A Swedish limited liability company may be established by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the legislation in a state within the EEA and that has its registered office, head quarters or principal place of business within the EEA. A partnership may be a founder, only if all owners with unlimited personal liability are resident within the EEA. Founders outside the EEA may apply for permission from the competent authority. For limited liability companies and cooperative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>entities.</p> <p><u>Acquisition of real estate</u></p> <p>In CY, the acquisition of real estate is unbound</p> <p>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.</p> <p>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.</p> <p>In HU, the acquisition of state owned properties is unbound.</p> <p>In LV, for mode 3, the acquisition of land is unbound; land lease not exceeding 99 years permitted.</p> <p>In PL, the acquisition of state-owned property, i.e. the regulations governing the privatization process (for mode 3) is unbound.</p> <p>In SK, the acquisition of land is unbound (for modes 3 and 4).</p> <p style="text-align: center;">---</p> <p>4) EU: Unbound except for measures concerning the entry into and temporary stay⁷ within a Member State of the following categories of natural persons</p>		

⁷ All other requirements of EU and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>providing services, or except where otherwise indicated in the sector specific part⁸:</p> <p>1. Business visitors for establishment purposes ("BVEP")</p> <p>"Business visitors for establishment purposes" means natural persons employed in a senior position within a juridical person of one Party [In AT, BE, CY, CZ, DE, DK, EE, EL, ES; FI, FR, IE, IT, LT, LU, LV, MT, NL, ET, PT, SI, UK other than a non-profit organisation], who are responsible for setting up an establishment. They do not offer or provide services or engage in any other economics activity than required for establishment purposes. They do not receive remuneration from a source located within the Member State concerned. The service provider has its principal place of business in the territory of a Party and has no other representative office, branch or subsidiary in that Member State.</p> <p>For sectors committed under mode 3 and subject to any reservation inscribed under that mode:</p> <p>a) an economic needs test will not be required;</p> <p>b) entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.</p> <p>2. Intra-corporate transferees ("ICT")</p> <p>"Intra-corporate transferees" means natural persons who reside outside the territory of the Member States at the time of the application and who have been employed by a juridical person of one Party [In AT, BE, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, LV, MT, NL, ET, PT, SI, UK other than a non-profit making organisation] or its branch or have been partners in it for at least one year immediately preceding the date of admission, and</p>		

⁸ Commitments do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>who are temporarily transferred in the context of the provision of a service through commercial presence in the territory of the Member State concerned. The natural person concerned must belong to one of the following categories:</p> <p>(1) <u>Managers</u>: Persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including at least:</p> <ul style="list-style-type: none"> - directing the establishment or a department or sub-division thereof; and - supervising and controlling the work of other supervisory, professional or managerial employees; and - having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions. <p>(2) <u>Specialists</u>: Persons working within a juridical person who possess specialised knowledge essential to the establishment's production, research equipment, techniques, processes, procedures or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>(3) <u>Graduate trainees</u>: Persons who possess a university degree and are temporarily transferred for career development purposes or to obtain training in business techniques or methods. The recipient company in the EU may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training. [In AT, CZ, DE, FR, ES and HU, training must be linked to the university degree which has been obtained.]</p> <p>For sectors committed under mode 3 and subject to any reservation inscribed under that mode:</p> <p>a) An economic needs test will not be required, except for Graduate Trainees in BG. In BG, the number of intra-corporate transferees is not to exceed 10 per cent of the average annual number of the citizens of the EU employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 per cent of that of the total employees. In HU, unbound for a natural person who has been a partner in a juridical person of the relevant Party.</p> <p>b) Entry and stay is limited to a maximum of three years in the case of Managers and Specialists, and to twelve months in the case of Graduate trainees</p> <p>3. Services sellers ("SeSe")</p> <p>"Services sellers" means natural persons who are representatives of a services supplier of one Party seeking entry and temporary stay in the territory of a Member State for the purpose of negotiating the sale of services, or entering into agreements to sell services for that supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>the Member State concerned, nor are they commission agents.</p> <p>For sectors committed under modes 1, 2 and 3 and subject to any reservation inscribed under these modes:</p> <p>a) an economic needs test will not be required;</p> <p>b) entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.</p>		
PART II: SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
<p>a) Legal Services (CPC 861)⁹ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, “<i>huissiers de justice</i>” or other “<i>officiers publics et ministériels.</i>” and services provided by bailiffs who are appointed by an official act of government.</p>	<p>1, 2) EU: None except:</p> <p>In AT, BG, ES, EL, FR, LT, MT, PL, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition.</p> <p>In HR: Unbound for practising of Croatian law.</p> <p>In CY, HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.</p> <p>In BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency</p>	<p>1, 2) In EE: Nationality condition for patent agent and sworn translator (part of CPC 861).</p> <p>1, 2, 3) In NL, FI, HU: residency requirement for patent agents (part of CPC 861)</p> <p>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.</p> <p>1, 2, 3) In BE, FI: Full admission to the Bar, required for legal representation services, is subject to a</p>	

⁹ It includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, *inter alia*, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>requirement (including for the use of the Finnish title "asianajaja"). In BE quotas apply for representation before the "Cour de cassation" in non-criminal cases.</p> <p>In FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>In DK: Marketing of legal advice services is reserved to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In EE: Nationality condition for patent agent and sworn translator (part of CPC 861)</p> <p>In PT: Nationality condition for the access to the profession of "solicitadores" and for industrial property agent</p> <p>3) EU: None except:</p> <p>EU: Non discriminatory requirements of legal form apply.</p> <p>In AT, BG, ES, EL, FR, HR, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition.</p> <p>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.</p> <p>In AT: Foreign lawyers' (who must be fully qualified in its home country) equity participation and shares in the operating results of any law firm</p>	<p>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.</p> <p>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.</p> <p>1, 2, 3) In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>1, 2, 3) In LT: Nationality condition for patent attorneys.</p> <p>1, 2, 3) In PT: Nationality condition for the access to the profession of "solicitadores" and for industrial property agent</p> <p>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.</p> <p>3) In AT: Nationality condition for the provision of legal services through commercial presence.</p> <p>3) In DE: discriminatory forms of commercial presence apply for the provision of legal services through commercial presence by foreigners..</p> <p>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 Danish license to practise may sit on the board or be part of the management of a Danish law firm.</p> <p>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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>may not exceed 25 percent. They may not have decisive influence in decision making.</p> <p>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 "<i>Cour de cassation</i>" in non-criminal cases.</p> <p>In DK: 90 percent of shares of a Danish law firm must be owned by lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In FR: Lawyers' access to the profession of "<i>avocat auprès de la Cour de Cassation</i>" and "<i>avocat auprès du Conseil d'Etat</i>" is subject to quotas.</p> <p>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.</p> <p>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.</p> <p>In HU: Commercial presence should take the form of partnership with a Hungarian barrister (<i>ügyvéd</i>) or a barrister's office (<i>ügyvédi iroda</i>), or a representative office.</p> <p>In PL: While other types of legal form are available</p>	<p>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.</p> <p>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 partnership.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.</p> <p>In PT: Nationality condition for the access to the profession of "solicitadores" and for industrial property agent. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>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.</p> <p>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 "<i>Cour de cassation</i>" in non-criminal cases.</p> <p>In BG: Foreign lawyers can only provide legal representation services of a home country national and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required.</p> <p>In FR: Lawyers' access to the profession of "<i>avocat auprès de la Cour de Cassation</i>" and "<i>avocat auprès du Conseil d'Etat</i>" is subject to quotas and to a nationality condition.</p> <p>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</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>contract concluded with a Hungarian attorney or a law firm.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>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.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "<i>advokat</i>", is subject to a residency requirement.</p> <p>In PT: Nationality condition for the access to the profession of "solicitadores" and for industrial property agent.</p>		
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)</p>	<p>1) EU: None except: In FR, HU, IT, MT, RO, SI: Unbound. In AT: Nationality condition for representation before competent authorities In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>2) EU: None</p> <p>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 sub-</p>	<p>1) In AT: For: CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 8622: nationality condition for representation before competent authorities</p> <p>3) 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.</p> <p>3) 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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>sector.</p> <p>In DE: Provision through a "GmbH & CoKG" and "EWIV" is prohibited.</p> <p>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.</p> <p>In FR: Requirements of form of juridical persons apply.</p> <p>4)</p> <p>BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In AT: Nationality condition for representation before competent authorities</p> <p>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.</p> <p>In IT: Residency requirement.</p>		
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>1) EU: None except:</p> <p>In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound.</p> <p>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.)</p> <p>In HR: Foreign audits firms may provide audit services on the Croatian territory where they have established a branch.</p> <p>In SE: Only auditors approved in Sweden may</p>	<p>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 (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p> <p>1) In DK: For: CPC 86211 and 86212 other than accounting services: residency is required.</p> <p>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).</p> <p>1, 3) In SE: For auditing services, Residency within</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). The titles of “approved auditor” and “authorised auditor” may only be used by auditors approved or authorised in Sweden. In LT: Auditor’s report must be prepared in conjunction with an auditor accredited to practice in Lithuania.</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>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.</p> <p>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 behalf of the entity meet requirements equivalent to those for Bulgarian auditors.</p> <p>In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In CZ, SK: At least 60 percent of capital share or voting rights are reserved to nationals.</p> <p>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</p>	<p>the EEA or Switzerland is required for approval. 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.3) 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.</p> <p>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).</p> <p>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 behalf of the entity meet requirements equivalent to those for Bulgarian auditors.</p> <p>3) In LT: Not less than 75% of shares should belong to auditors or auditing companies of the European Union (CPC 86211 and 86212 other than accounting services).</p> <p>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).</p> <p>3) In FI : residency for at least one of the auditors of a</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>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</p> <p>In FI: Residency requirement for at least one of the auditors of a Finnish liability company.</p> <p>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.</p> <p>In LT: Not less than 75% of shares should belong to auditors or auditing companies of the European Union.</p> <p>In PL: Nationality condition.</p> <p>In PT: Locally licensed statutory auditors must own 75% of the equity share of an audit firm.</p> <p>In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). The titles of “approved auditor” and “authorised auditor” may only be used by auditors approved or authorised in Sweden. In FR, HR, LT, IE, DE, BG, SE: Requirements of form of juridical persons apply.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>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,</p>	<p>Finnish liability company (CPC 86211 and 86212 other than accounting services).</p> <p>3) In EL: nationality condition for the obtention of a licence to be a statutory auditor.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>banking law, etc.).</p> <p>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.</p> <p>In DK: Residency requirement.</p> <p>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.</p> <p>In FI: Residency requirement for at least one of the auditors of a Finnish Liability company.</p> <p>In HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services.</p> <p>In EL: Nationality condition for statutory auditors.</p> <p>In IT: Residency requirement for individual auditors.</p> <p>In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of “approved auditor” and “authorised auditor” may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government authority appointed by the Government in a separate case allows otherwise.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>c) Taxation Advisory Services (CPC 863)¹⁰</p>	<p>1) EU: None except: In AT: Nationality condition for representation before competent authorities. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector CZ: Access is restricted to natural persons only. In BG, MT, RO, SI: Unbound. 2) EU: None 3) EU: None except: In FR: Requirements of form of juridical persons apply. In AT: Foreign tax advisors' (who must be 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 sub-sector. 4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section and subject to the following limitations: In AT: Nationality condition for representation before competent authorities. In BG, SI: Nationality condition for specialists.</p>	<p>1) In AT: For: CPC 863: nationality condition for representation before competent authorities. 3) 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.</p>	

¹⁰ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	In HU, IT : Residency requirement.		
<p>d) Architectural services and g) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>1) EU: None except: In AT: Unbound except for pure planning services. In BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. In FR: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only In HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning. In HU, RO: Unbound for landscape architectural services. 2) EU: None. 3) EU: None except: In BG: For projects of national or regional significance, Foreign investors have to act in partnership with or, as subcontractors of, local investors. In LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree is required. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following</p>	<p>3) In SK: Residency requirement for membership in Chambers of Architects. 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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>limitations:</p> <p>In EE: At least one responsible person (project manager or consultant) must be resident in Estonia.</p> <p>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.</p> <p>In EL, HR, HU, IT: Residency requirement.</p> <p>In SK: Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency requirement, however exceptions might be considered.</p>		
<p>e) Engineering services; and f) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>1) EU: None except:</p> <p>In AT, SI: Unbound except for pure planning services.</p> <p>In BG, CY, EL, IT, MT, PT: Unbound.</p> <p>In HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law.</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>In BG: For projects of national or regional significance, Foreign investors have to act in partnership with or, as subcontractors of, local investors.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>In EE: At least one responsible person (project</p>	<p>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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>manager or consultant) must be resident in Estonia.</p> <p>In BG: Foreign specialists must have experience of at least two years in the field of construction.</p> <p>In HR, IT, SK: Residency requirement.</p> <p>In EL, HU: Residency requirement (For CPC 8673 a residency requirement only applies to Graduate Trainees).</p>		
<p>h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>1) EU: None except: In AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. In HR: Unbound except for telemedicine. In CZ: Access is restricted to natural persons only. Authorization by the Ministry of Health required for foreign natural persons. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy.</p> <p>2) EU: None</p> <p>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.</p>	<p>1, 3) In CZ: Authorization by the Ministry of Health required for foreign natural persons.</p> <p>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 "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>" (CPC 9312 and part of CPC 85201).</p> <p>3) In EL: Nationality requirement for dental technicians.</p>	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>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 "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>".</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region.</p> <p>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.</p> <p>In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy.</p> <p>In UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>In CZ, IT, SK: Residency requirement.</p> <p>In CZ, RO, SK: Authorization by the competent authorities required for foreign natural persons.</p> <p>In BE, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons.</p> <p>In BG, MT: Nationality condition.</p> <p>In DK: Limited authorization to fulfil a specific</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>function can be given for up to 18 months and requires residency.</p> <p>In FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>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.</p> <p>In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers.</p> <p>In PT: Residency requirement for psychologists.</p>		
<p>i) Veterinary services (CPC 932)</p>	<p>1) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound.</p> <p>In UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care).</p> <p>2) EU: None</p> <p>3) EU: None except: In AT, CY, EE, MT, SI: Unbound.</p> <p>In BG: Economic needs test. Main criteria: population and density of existing business.</p> <p>In CZ: Access is restricted to natural persons only. Authorization by veterinary administration is required</p> <p>In HU: Economic needs test. Main criteria: labour</p>	<p>3) In CZ: Access is restricted to natural persons only. Authorization by veterinary administration is required.</p> <p>3) In PL: Nationality condition. Foreign persons may apply for permission to practice.</p> <p>3) In EL: Nationality condition.</p> <p>3) In FR: Nationality and reciprocity condition.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>market conditions in the sector.</p> <p>In FR: Nationality and reciprocity condition. Provision through "<i>société d'exercice libérale</i>" or "<i>société civile professionnelle</i>" only.</p> <p>In SK, DK, DE: Access is restricted to natural persons only.</p> <p>In PL, EL: Nationality condition.</p> <p>In IE, UK: Access through partnership or natural persons only.</p> <p>4)</p> <p>BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In BG, DE, EL, FR, HR, HU: Nationality condition.</p> <p>In CZ and SK: Nationality Requirement and residency requirement.</p> <p>In IT: Residency requirement.</p> <p>In PL: Nationality requirement. Foreign persons may apply for permission to practice.</p>		
<p>j) 1. Midwives services (part of CPC 93191)</p> <p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)</p> <p>In FI: only for privately-funded services</p>	<p>1) EU, except in SE, FI and PL: Unbound</p> <p>In FI, PL: Unbound except for nurses.</p> <p>In HR: Unbound except for telemedicine.</p> <p>In SE: None</p> <p>2) EU: None</p> <p>3) EU: None, except:</p> <p>In CZ: Access is restricted to natural persons only. Authorization by the competent authority required for foreign natural persons.</p> <p>In FR: Nationality is required. However, access by foreigners is possible within annually established</p>	<p>3) In CZ: Authorization by the competent authority required for foreign natural persons.</p> <p>3) In FR: Nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the European Union, foreign investors only have access to the legal forms of "<i>société d'exercice liberal</i>" and "<i>société civile professionnelle</i>".</p>	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>quotas. While other types of legal form are available for investors of the European Union, foreign investors only have access to the legal forms of "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>".</p> <p>In BG, MT: Unbound.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p> <p>In CZ, FI, HU, SI, SK: Unbound for midwives services.</p> <p>In CZ: Access is restricted to natural persons only.</p> <p>In AT: Unbound except for midwives services, nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians.</p> <p>In FI, SI: Unbound for physiotherapists and paramedical personnel.</p> <p>In LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>- <u>For midwives services:</u></p> <p>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.</p> <p>In BE, LU: For graduate trainees, authorization by the competent authorities required for foreign</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>natural persons.</p> <p>In CY, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons.</p> <p>In FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In IT: Residency requirement.</p> <p>In LV: Subject to economic needs, determined by the total number of midwives in the given region, authorized by local health authorities.</p> <p>In PL: Nationality condition. Foreign persons may apply for permission to practice.</p> <p>In HU: Unbound.</p> <p>In BG: Nationality condition</p> <p><u>- For Services provided by Nurses, Physiotherapists and Paramedical Personnel:</u></p> <p>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.</p> <p>In BE, FR, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons.</p> <p>In CY, CZ, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons.</p> <p>In HR: All persons providing services directly to</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>patients/treating patients need a licence from the professional chamber.</p> <p>In BG, HU: A nationality condition.</p> <p>In DK: Limited authorization to fulfil a specific function can be given for up to 18 months and requires residency.</p> <p>In CY, CZ, EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages.</p> <p>In LV: Subject to economic needs determined by the total number of nurses in the given region, authorized by local health authorities.</p>		
<p>k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists¹¹</p>	<p>1) In AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI, UK: Unbound.</p> <p>In LV, LT: Unbound except for mail order.</p> <p>In HU: Unbound except for CPC 63211.</p> <p>2) EU: None.</p> <p>3) EU: None except:</p> <p>In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound.</p> <p>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.</p> <p>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</p>	<p>1, 2) In CY: Establishment in EU, EEA or Switzerland is required for the retail of pharmaceuticals and specific medical goods to the general public (CPC 63211).</p> <p>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.</p> <p>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.</p> <p>1, 2, 3) In EE: Retail of pharmaceutical, medical and orthopaedic goods (CPC 63211): The retail of 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.</p>	

¹¹ 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.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>of non EEA countries cannot obtain a licence to establish a pharmacy.</p> <p>In PT: No person may hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Nationality condition. However, within established quotas, access for nationals of the relevant Party is possible provided the service provider holds a French degree in pharmacy.</p> <p>In DE, EL, SK: A nationality condition.</p> <p>In HU: Nationality condition except for retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211).</p> <p>In IT, PT: Residency requirement.</p>	<p>1, 2, 3) In BG: Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): Requirement for permanent residence for pharmacists.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>3) In EL: Retail sales of pharmaceutical, medical and 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.</p> <p>3) In HU: Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211): EEA or Swiss</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>nationality is required in order to operate a pharmacy.</p> <p>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.</p>	
<p><u>B. Computer and Related Services</u> (CPC 84)</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		<p>The EU subscribes to the "Understanding on the scope of coverage of computer services-CPC 84"</p>
<p><u>C. Research and Development Services</u></p>	<p>1, 2, 3, 4) EU: For publicly funded interdisciplinary R&D services and on natural sciences, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU.</p>		
<p>a) R&D services on natural sciences (CPC 851)</p> <p>b) R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services)¹²</p> <p>c) Interdisciplinary R&D services (CPC 853)</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>D. Real Estate Services</u>¹³</p>			

¹² Part of CPC 85201, which is to be found under 1.A.h) Medical and Dental services.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>a) Involving Own or Leased Property (CPC 821)</p> <p>b) On a Fee or Contract Basis (CPC 822)</p>	<p>1) EU: None except: In BG, CY, CZ, EE, HR, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations: <u>- Involving Own or Leased Property:</u> In FR, HU, IT, PT: Residency requirement. In LV, MT, SI: Nationality condition. <u>- On a Fee or Contract Basis:</u> In DK: Residency requirement. In FR, HU, IT, PT: Residency requirement. In LV, MT, SI: Nationality condition.</p>		
<u>E. Rental/Leasing Services without Operators</u>			
<p>a) Relating to Ships (CPC 83103)</p>	<p>1) EU: None except: In BG, CY, DE, HU, MT, RO: Unbound.</p> <p>2) EU: None</p> <p>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</p>	<p>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.</p> <p>3) In LT: For CPCP 83103, ships must be owned by Lithuanian natural persons or companies established in Lithuania.</p>	

¹³ 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.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>persons or companies established in Lithuania.</p> <p>In SE: In the case of Foreign ownership interests in a ship, proof of dominating Swedish operating influence must be shown to fly the Swedish flag.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>b) Relating to Aircraft (CPC 83104)</p>	<p>1) EU: None except: In BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound.</p> <p>2) EU: None except: In BG, CY, CZ, LV, MT, PL, RO, SK: Unbound.</p> <p>In AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PT, SI, SE, UK: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or elsewhere in the European Union. Waivers can be granted for short term lease contracts or under exceptional circumstances.</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>c) Relating to Other Transport Equipment</p>	<p>1) EU: None except: In BG, CY, HU, LV, MT, PL, RO, SI: Unbound.</p>	<p>1) In SE: For CPC 83101: residency requirement.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 83101, CPC 83102 and CPC 83105)	<p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)</p>	<p>1) EU: None except: In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>e) Relating to personal and household goods (CPC 832)</p>	<p>1,2) EU: None except: In BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound.</p> <p>In EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.</p> <p>3) EU: None except: In BE, FR: Unbound for CPC 83202.</p> <p>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.</p>		
<p>f) Telecommunications equipment rental (CPC 7541)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following limitations:</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	EU: Nationality condition for specialists and for graduate trainees.		
F. Other Business Services			
a) Advertising (CPC 871)	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
b) Market Research and Opinion Polling (CPC 864)	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
c) Management Consulting Services (CPC 865)	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
d) Services Related to Management Consulting (CPC 866)	<p>1,2) EU: None except: In HU: Unbound for arbitration and conciliation services (CPC 86602).</p> <p>3) EU: None except: In HU: Unbound for arbitration and conciliation services (CPC 86602).</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>1, 2, 3) In HU: Provision of arbitration and conciliation services (CPC 86602) subject to authorisation and residency requirement.</p>	
e) Technical Testing and Analysis Services (CPC 8676)	<p>1) EU: None except: In IT: Unbound for the profession of biologists and chemical analysts.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound</p> <p>2) EU: None except:</p> <p>In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In IT, PT: Residence requirements for biologists and chemical analysts.</p>		
<p>f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)</p>	<p>1) EU: None except:</p> <p>In IT: Unbound for activities reserved to agronomists and "<i>periti agrari</i>."</p> <p>In EE, MT, RO, SI: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In IT: Residence requirements for agronomists and "<i>periti agrari</i>."</p>	<p>1) In IT: For agronomist and "periti agrari", residency and enrolment in the professional register is required. Third country nationals can enrol under condition of reciprocity.</p>	
<p>g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)</p>	<p>1) EU: None except:</p> <p>In LV, MT, RO, SI: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>i) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC</p>	<p>1) EU: None.</p> <p>2) EU: None</p> <p>3) EU: None</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
885)	<p>4)</p> <p>BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
k) Placement and Supply Services of Personnel			
<p>k) 1. Executive search (CPC 87201)</p>	<p>1) EU: None except: In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound.</p> <p>2) EU: None except: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.</p> <p>3) EU: None except: In BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.</p> <p>In ES: State monopoly.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>k) 2. Placement Services (CPC 87202)</p>	<p>1) EU: Unbound except In HU: None</p> <p>2) EU: None except: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.</p> <p>3) EU: None except: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PL, PT, RO, SI, SK: Unbound.</p> <p>In BE, ES, FR, IT: State monopoly.</p> <p>In DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated</p>		

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In BG, BE, CY, CZ, ES, EE, FR, IT, LV, LT, MT, PT, PL, SI, SK: Unbound.</p> <p>In HU: Unbound for CPC 87304, CPC 87305</p> <p>2) EU except BG, CY, CZ, EE, LV, LT, MT, PL, SK, SI: None</p> <p>In BG, CY, CZ, EE, HR, LV, LT, MT, PL, SI, SK: Unbound</p> <p>In HU: Unbound for CPC 87304, CPC 87305</p> <p>3) EU except in BG, CY, CZ, DK, ES, EE, FI, In LV, LT, MT, PL, SI, SK: None</p> <p>In DK: Unbound for airport guard services. Authorization is required in order to exercise guard activities. Individuals as well as legal entities can obtain authorization. There is among other requirements a residence requirement for obtaining an authorization.</p> <p>In ES: Access through <i>Sociedades Anonimas, Sociedades de Responsabilidad Limitada, Sociedades Anonimas Laborales</i> and <i>Sociedades Cooperativas</i> only. Access is subject to prior authorization. In granting the authorization, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order.</p> <p>In FI: Licence of the County Government is required for a commercial presence. Licence may be granted only to Finnish citizens and Finnish registered organisations</p> <p>In BG, CY, CZ, EE, HR, LV, LT, MT, PL, SI, SK: Unbound.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following limitations:</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In BE: Nationality condition and a residence requirement for management personnel.</p> <p>In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and a residence requirement.</p> <p>In DK: Nationality condition and a residence requirement for managers and for airport guard services.</p> <p>In ES, PT: Nationality condition for specialized personnel.</p> <p>In FR: Nationality condition for managing directors and directors.</p> <p>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.</p>		
<p>m) Related Scientific and Technical Consulting Services (CPC 8675)</p>	<p>1) EU: None except:</p> <p>In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services.</p> <p>In BG: Unbound for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.</p> <p>In HR: Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons.</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>In FR: Foreign investors are required to have a specific authorisation for exploration and prospection services.</p>	<p>1) In HR: 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.</p> <p>3) In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospection services.</p> <p>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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In IT: For certain exploration services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist.</p> <p>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.</p> <p>In BG: Nationality condition for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>In BG: Nationality condition for specialists.</p> <p>In DE: Nationality condition for publicly appointed surveyors.</p> <p>In FR: Nationality condition for “surveying” operations relating to the establishment of property rights and to land law.</p> <p>In IT, PT: Residency requirement.</p>		
<p>n) 1. Maintenance and repair of vessels (part of CPC 8868)</p>	<p>1) - For maritime transport vessels: EU: None except: In BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound.</p> <p>- For internal waterways transport vessels: EU: Unbound except:.</p> <p>In EE, HU, LV: None</p> <p>2) EU: None</p> <p>3) EU: None</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>In MT: Nationality condition.</p>		
<p>n) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)</p>	<p>1) EU, except in EE and HU: Unbound In EE, HU: None</p> <p>2) EU: None</p> <p>3) EU: None except: In LV: State monopoly.</p> <p>In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section and subject to the following limitations: In LV: Nationality condition.</p>		
<p>n) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>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.</p> <p>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.</p>		
<p>n) 4. Maintenance and Repair of</p>	<p>1) EU: None except:</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Aircraft and parts thereof (part of CPC 8868)	In BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK : Unbound 2) EU : None 3) EU : None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.		
n) 5. Maintenance and Repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods¹⁴ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	1) EU : None 2) EU : None 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 trainee, except for: 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 (CPC 874)	1) EU : Unbound 2) EU : None 3) EU : None except:	3) In RO : For CPC 874, nationality condition for specialists.	

¹⁴ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under I. F. I) 1. to I. F. I) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under I.B. Computer and Related Services.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In RO: Unbound.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists.</p>		
<p>p) Photographic Services (CPC 875)</p>	<p>1) EU: None except:</p> <p>In BG, EE, MT, PL: Unbound for the supply of aerial photographic services.</p> <p>In HR, LV: Unbound for specialty photographic services. (CPC 87504)</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In HR, LV: Nationality condition for specialty photography services.</p> <p>In BG, PL: Nationality condition for the supply of aerial photographic services.</p>	<p>1) In BG: Establishment requirement and nationality condition for aerial photography.</p>	
<p>q) Packaging Services (CPC 876)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>r) Printing and Publishing (CPC 88442)</p>	<p>1) EU: None except:</p> <p>In SE: A residency requirements for publisher and owner of publishing and printing companies.</p> <p>2) EU: None</p> <p>3) EU: None except:</p>	<p>1, 3) 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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches).</p> <p>In PL: Nationality requirement for the editor-in chief of newspapers and journals.</p> <p>In SE: Residency requirements for publisher and owner of publishing and printing companies.</p> <p>In HR: Residency requirement for publisher and editorial board.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In HR: Residency requirement for publisher and editorial board.</p> <p>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.</p> <p>In IT: Owners of publishing and printing company and publishers must be citizens of a EU Member State.</p>	<p>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).</p> <p>3) In LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches) (CPC 88442).</p>	
<p>s) Convention Services (part of CPC 87909)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In SI: Nationality condition.</p>		
<p>t) 1. Translation and</p>	<p>1) EU: None except:</p>	<p>1) In FI: Residency requirement for certified translators</p>	

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In BE, EL: Nationality condition.</p> <p>In IT: Unbound.</p>		
<p>t) 4. Credit reporting services (CPC 87901)</p>	<p>1, 2) EU: Unbound except</p> <p>In LV: None</p> <p>3) EU: None except:</p> <p>In BE: For consumer credit databanks, a nationality condition for investors.</p> <p>In IT, PT: A nationality condition for investors.</p> <p>4)</p> <p><u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In BE, EL: Nationality condition.</p> <p>In IT: Unbound.</p>	<p>3) In PT: For CPC 87901: Nationality condition for the provision of credit reporting services.</p>	
<p>t) 5. Duplicating services (CPC 87904)¹⁵</p>	<p>1) EU: Unbound except:</p> <p>In LV: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>EU: Nationality condition for specialists and for graduate trainees.</p>		
<p>t) 6. Telecommunications consulting services</p>	<p>1) EU: None</p> <p>2) EU: None</p>		

¹⁵ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 7544)	<p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<u>2. COMMUNICATION SERVICES</u>			
<p><u>A. Postal and Courier Services</u></p> <p>(Services relating to the handling¹⁶ of postal items¹⁷ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium¹⁸, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages¹⁹, (iii) Handling of addressed press products²⁰, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services²¹ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange²²</p> <p>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</p>	<p>1, 2, 3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		

¹⁶ “Handling” refers to activities such as clearance, sorting, transport and delivery.

¹⁷ “Postal item” refers to items handled by any type of commercial operator, whether public or private.

¹⁸ E.g. letters, postcards.

¹⁹ Books and catalogues are included hereunder.

²⁰ Journals, newspapers, and periodicals.

²¹ 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.

²² Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. “Postal item” refers to items handled by any type of commercial operator, whether public or private.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams²³, and for the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235²⁴ and part of CPC 73210²⁵)</p>			
<p><u>B. Telecommunications Services</u></p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>			
<p>a) All services consisting of the transmission and reception of signals by any electromagnetic means²⁶, excluding broadcasting²⁷</p>	<p>1, 2, 3) EU: None</p> <p>4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section.</p>		
<p>b) Satellite broadcast transmission services²⁸</p>	<p>1, 2, 3) EU, except in BE: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications.</p>		

²³ “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.

²⁴ Transportation of postal and courier items on own account by any land mode.

²⁵ Transportation of mail on own account by air.

²⁶ 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.

²⁷ 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.

²⁸ These services cover the telecommunications services consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households. These services do not include domestic links (the transmission of those signals from the domestic territory to the domestic territory by satellite).

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In BE: Unbound.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)</p>	<p>1) EU except in LT: None. LT: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In BG: Foreign specialists must have experience of at least two years in the field of construction.</p>		
<p>4.DISTRIBUTION SERVICES</p> <p>(excluding distribution of arms, munitions, explosives and other war material)</p> <p>A. Commission Agents' Services</p> <p>a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof</p> <p>(part of CPC 61111, part of CPC 61113 and part of CPC 6121)</p> <p>b) Other Commission Agents' Services</p> <p>(CPC 621)</p> <p>B. Wholesale Trade Services</p> <p>a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof</p> <p>(part of CPC 61111, part of CPC</p>	<p>1) EU: None except:</p> <p>In AT, BG, HR, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.</p> <p>In IT: For wholesale trade services, state monopoly on tobacco.</p> <p>In BG, FI, PL, RO, SE: Unbound for distribution of alcoholic beverages.</p> <p>In AT, BG, CZ, FI, IE, RO, SK, SI: Unbound for distribution of pharmaceuticals.</p> <p>In BG, HU, PL: Unbound for commodity brokers' services.</p> <p>In FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals.</p> <p>In MT: Unbound for commission agents' services.</p> <p>In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.</p> <p>1, 2) EU: None except:</p>	<p>1, 2) In HU: For Commission Agents' Services (CPC 621): Foreign companies may only supply commodity dealing (brokering) services through a branch office or establishment in HU. A licence is required from the Hungarian Financial Supervisory Authority.</p> <p>1, 2) In LT: Distribution of pyrotechnics: Distribution of pyrotechnics is subject to licensing. Only juridical persons established in the EU may obtain a licence.</p> <p>1, 2, 3) In IT: Distribution of tobacco (part of CPC 6222, part of CPC 6310): For an intermediary between wholesale and retail, owners of magazines ("magazzini"), EU nationality is required.</p> <p>1, 3) In AT: Retail sales of tobacco (CPC 63108): Only natural persons may apply for an authorisation to operate as a tobacconist. Priority is given to EEA nationals.</p> <p>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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>6113 and part of CPC 6121)</p> <p>b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products²⁹)</p> <p>C. Retailing Services³⁰</p> <p>Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)</p> <p>Retailing Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p> <p>Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods³¹ (CPC 632 excluding CPC 63211 and 63297)</p>	<p>EU except in EE, LV, LT, PL, AT, SI, SE, FI: Unbound for distribution of chemical products, and of precious metals.</p> <p>In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects. for medical use.</p> <p>In FI: Unbound for the distribution of pharmaceuticals</p> <p>3) EU: None except:</p> <p>In AT: Unbound for distribution of pyrotechnical 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.</p> <p>In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.</p> <p>In IT: For wholesale trade and retailing services: State monopoly on tobacco.</p> <p>In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p> <p>HR: Unbound for distribution of tobacco and tobacco products</p>	<p>after registration under the Commercial Register. Authorisation may only be given to EEA nationals or foreign citizens with permanent residence in BG.</p>	

²⁹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

³⁰ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.1).

Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 14.E. and 14.F.

³¹ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p><u>D. Franchising</u> (CPC 8929)</p>	<p>In FR, ES: For retailing services: State monopoly on tobacco.</p> <p>In BE, BG, DK, FR, IT, MT, PT: For retailing 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.</p> <p>In IE, SE: For retailing services: Unbound for the retail sale of alcoholic beverages.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Nationality condition for tobacconists (i.e. buraliste).</p>		
<p>5. EDUCATIONAL SERVICES (only privately-funded services)</p>	<p>3) EU: Participation of private operators in the education network is subject to concession.</p>		
<p><u>A. Primary Education Services</u> (CPC 921)</p>	<p>1) EU: None except: In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound.</p> <p>2) EU: None except: In CY, FI, HR, MT, RO, SE, SI: Unbound.</p> <p>3) EU: None except: In BG, CY, FI, HR, MT, RO, SE, SI: Unbound In HU, SK: The number of schools being established may be limited by public authorities.</p> <p>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</p>	<p>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 921).</p> <p>3) In EL: Nationality condition for owners and majority of members of the Board and for teachers (CPC 921).</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>education institution, and to teach.</p> <p>In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.</p> <p>In EL: Nationality condition for teachers.</p>		
<p><u>B. Secondary Education Services</u> (CPC 922)</p>	<p>1) EU: None except:</p> <p>In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound.</p> <p>In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p> <p>2) EU: None except:</p> <p>In CY, FI, MT, RO, SE: Unbound.</p> <p>In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p> <p>3) EU: None except:</p> <p>In BG, CY, FI, MT, RO, SE: Unbound</p> <p>In HU, SK: The number of schools being established may be limited by public authorities.</p> <p>In HR: None for legal persons.</p> <p>In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p> <p>4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Nationality condition. However, nationals of the relevant Party may obtain authorisation from the</p>	<p>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).</p> <p>3) In EL: Nationality condition for owners and majority of members of the Board and for teachers (CPC 922).</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>competent authorities to establish and direct an education institution, and to teach.</p> <p>In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.</p> <p>In EL: Nationality condition for teachers.</p> <p>In LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>		
<p>C. Higher Education Services (CPC 923)</p>	<p>1) EU: None except: In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>In FR: Nationality condition. However, foreign nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach.</p> <p>In IT: Nationality condition for service providers to be authorized to issue State recognized diplomas.</p> <p>In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p> <p>In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments.</p> <p>2) EU: None except: In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p> <p>3) EU: None except: In AT, BG, CY, FI, MT, RO, SE: Unbound</p>	<p>1) In DK: Nationality condition for university professors (CPC 923).</p> <p>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 923).</p> <p>3) In EL: For CPC 923: Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons. However, the law permits the establishment by the EU residents (natural or legal persons) of private tertiary education institutions granting certificates which are not recognised as equal to university degrees.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In CZ, SK: Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310).</p> <p>In EL: Unbound for higher education institutions granting recognised State diplomas.</p> <p>In HU, SK: The number of schools being established may be limited by public authorities.</p> <p>In ES, IT: Economic needs test. Main criteria: population and density of existing establishments.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>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.</p> <p>In CZ, SK: Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310).</p> <p>In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.</p> <p>In DK: Nationality condition for professors.</p>		
<p><u>D. Adult Education Services</u> (CPC 924)</p>	<p>1, 2) EU: None except:</p> <p>In CY, FI, MT, RO, SE: Unbound.</p> <p>In AT: Unbound for mode 1 for adult education services by means of radio or television broadcasting.</p> <p>3) EU: None except:</p> <p>In AT: Unbound for adult schools by means of radio or television broadcasting.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In CY, FI, MT, RO, SE: Unbound.</p> <p>In HU, SK: The number of schools being established may be limited by public authorities</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>E. Other education services</u> (CPC 929)</p>	<p>1, 2) EU except in CZ and SK: Unbound</p> <p>In HR, CZ, SK: None</p> <p>3) EU except in CZ and SK: Unbound</p> <p>In CZ, SK: Nationality condition for the majority of members of the board</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>6. ENVIRONMENTAL SERVICES</p>			
<p><u>A. Waste Water Services</u> (CPC 9401)³²</p> <p><u>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</u></p> <p>a) Refuse Disposal Services (CPC 9402)</p> <p>b) Sanitation and Similar Services (CPC 9403)</p> <p><u>C. Protection of ambient air and climate</u> (CPC 9404)³³</p> <p><u>D. Remediation and clean-up of</u></p>	<p>1) EU: Unbound except for consulting services.</p> <p>2) EU: None.</p> <p>3) EU: None.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		

³² Corresponds to sewage services.

³³ Corresponds to cleaning services of exhaust gases.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p><u>soil and waters</u></p> <p>a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)³⁴</p> <p><u>E. Noise and vibration abatement</u> (CPC 9405)</p> <p><u>F. Protection of biodiversity and landscape</u></p> <p>a) Nature and landscape protection services (part of CPC 9406)</p> <p><u>G. Other environmental and ancillary services</u> (CPC 94090)</p>			
<p>7. FINANCIAL SERVICES</p> <p><i>The EU undertakes commitment on Financial Services in accordance with the provisions of Chapter [...] (Financial Services) of this Agreement.</i></p>			
<p><u>A. Insurance and insurance-related services</u></p>	<p>1) EU: None except:</p> <p>In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising</p>	<p>1, 2, 3) In AT: With respect to insurance and insurance-related services: promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited</p> <p>3) In AT: With respect to insurance and insurance-related services, the licence for branch offices of Foreign insurers shall be denied if the insurer in its country of establishment does not have a legal form</p>	

³⁴ Corresponds to parts of nature and landscape protection services.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>therefrom; and (b) goods in international transit.</p> <p>In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.</p> <p>In PL: Unbound except for reinsurance, retrocession and insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.</p> <p>In AT: promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the European Union or by a branch established in Austria.</p> <p>In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies</p>	<p>corresponding or comparable to a joint stock company or a mutual insurance association. The management of a branch office must consist of at least two natural persons resident in Austria.</p> <p>3) In BG: With respect to insurance and insurance-related services: Before establishing a branch or agency in Bulgaria to provide certain classes of insurance, a Foreign insurer must have been authorised to operate in the same classes of insurance in its country of establishment. Local incorporation (no branches) is required for insurance intermediaries. Residency requirement for the members of managing and supervisory body of (re)insurance undertakings and every person authorised to manage or represent the (re)insurance undertaking.</p> <p>3) In EE: with respect to direct insurance: the management body of an insurance joint stock company with Foreign capital participation may include Foreign nationals only in proportion to the Foreign participation and in any event not more than half of the members of the board of directors. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.</p> <p>3) In EL: with respect to insurance and insurance-related services, the right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.</p> <p>3) In PT: with respect to insurance and insurance-related services, in order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years. Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the European Union. Only persons or companies established in the European Union may act as intermediaries for such</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>directly. A foreign insurance company may conclude insurance contracts only through a branch in the European Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In BG, LV, LT, PL: Unbound for insurance intermediation.</p> <p>In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.</p> <p>In DK: Compulsory air transport insurance can be underwritten only by firms established in the European Union. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>In ES: For actuarial services, residence requirement and three-years relevant experience.</p> <p>In FI: Only insurers having their head office in the European Union or having their branch in Finland</p>	<p>insurance business in Portugal.</p> <p>3) In ES: Before establishing a branch or agency in Spain to provide certain classes of insurance, a Foreign insurer must have been authorised to operate in the same classes of insurance in its country of establishment for at least five years.</p> <p>3) In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p> <p>3) In SE: Insurance broking undertakings not incorporated in Sweden may be established only through a branch.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU.</p> <p>In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the EU.</p> <p>In HR: Unbound for direct insurance and direct insurance intermediation services, except:</p> <p>a) life insurance: for the supply of life insurance to foreign persons residing in Croatia;</p> <p>b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability;</p> <p>c) marine, aviation, transport.</p> <p>In HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the European Union is allowed only through a branch office registered in Hungary.</p> <p>In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.</p> <p>In LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(b) goods in international transit, except related to land transport where the risk is located in Lithuania.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In PL: Unbound except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the European Union. Only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal.</p> <p>In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.</p> <p>In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p> <p>2) EU: None except:</p> <p>In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.</p> <p>In AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation.</p> <p>In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in</p>		

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the European Union or by a branch established in Austria.</p> <p>In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of the Republic of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with respect to their activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In DK: Compulsory air transport insurance can be underwritten only by firms established in the EU. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the European Union.</p> <p>In HR: Unbound for direct insurance and direct</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>insurance intermediation services, except</p> <p>a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance;</p> <p>b) non-life insurance:</p> <p style="padding-left: 20px;">(i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;</p> <p style="padding-left: 20px;">(ii) - personal or property risk insurance that is not available in the Republic of Croatia; - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer);</p> <p>c) marine, aviation, transport.</p> <p>In IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.</p> <p>In PL: Unbound except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>underwritten only by firms established in the European Union. Only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal.</p> <p>In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.</p> <p>3) EU: None except:</p> <p>EU: non-discriminatory requirements of form of juridical person may apply.</p> <p>In AT: The licence for branch offices of Foreign insurers shall be denied if the insurer in its country of establishment does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association</p> <p>In EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.</p> <p>In ES: For actuarial services, residence requirement and three-years relevant experience.</p> <p>In FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>In BG, PL: Local incorporation (no branches)</p>		

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>required for insurance intermediaries.</p> <p>In PT: In order to establish a branch in Portugal, Foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union.</p> <p>In SK: Foreign nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches).</p> <p>In SE: Insurance broking undertakings not incorporated in Sweden may be established only through a branch.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In AT: The management of a branch office must consist of two natural persons resident in Austria.</p> <p>In EE: For direct insurance, the management body of an insurance joint-stock company with capital participation of the relevant Party may include nationals of the relevant Party only in proportion to the participation of that Party and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.</p> <p>In ES: Residency requirement for the actuarial profession (or alternatively two years of experience)</p> <p>In HR: residency requirement.</p> <p>In IT: Residency requirement for the actuarial profession.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the EU, unless the competent authorities have granted an exemption. The general agent of an insurance company of the relevant Party shall have his place of residence in Finland, unless the company has its head office in the EU.</p>		
<p><u>B. Banking and other financial services (excluding insurance).</u></p>	<p>1) EU: None except:</p> <p>In AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In AT, BE: Establishment in Belgium is required for the provision of investment advisory services.</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch.</p> <p>In EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>In HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking , provision and transfer of financial information and</p>	<p>1, 2) In HU: With respect to banking and other financial services (excluding insurance): Non EEA companies may provide financial services or engage in activities auxiliary to financial services solely through its Hungarian branch.</p> <p>3) In BG: With respect to banking and other financial services (excluding insurance): Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors</p> <p>3) In HU: With respect to banking and other financial services (excluding insurance), branches of Foreign institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.</p> <p>3) In IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the European</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>advisory and other auxiliary financial services, excluding intermediation.</p> <p>In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>In IE: The provision of investment services or investment advice requires either (a) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a Foreign service supplier has no commercial presence in Ireland and the service is not provided for private individuals), or (b) authorisation in another Member State of the European Union in accordance with the EU directive on investment and services</p> <p>In IT: Unbound for "<i>promotori di servizi finanziari</i>" (financial salesmen).</p> <p>In LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In LT: Commercial presence is required for pension fund management.</p> <p>In MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public</p>	<p>Union, the trustee/ depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the European Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment-firms, and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>3) In PT: With respect to banking and other financial services (excluding insurance), pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (unbound for direct branching from non-EU countries).</p> <p>3) In RO: with respect to banking and other financial services (excluding insurance): market operators are Romanian legal persons set up as joint stock companies according to the provisions of the Company Law. The alternative trading systems could be managed by a system operator set up under the conditions described above or by an investment form authorised by CNVM.</p> <p>3) In SE: A founder of a savings bank shall be a natural person resident in the EU.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>telecommunications network, or the network of other authorised operator.</p> <p>In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in Romania.</p> <p>In SI:</p> <p>(a) Participation in issue of Treasury bonds, pension fund management: Unbound.</p> <p>(b) All other sub-sectors, except participation in issue of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors.</p> <p>2) EU: None except:</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p> <p>3) EU: None except:</p> <p>EU: non-discriminatory requirements of form of juridical person may apply.</p>		

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of unit trusts and investment companies.</p> <p>In BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors.</p> <p>In HR: None, except for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.</p> <p>In HU: Branches of Foreign institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.</p> <p>In IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the European Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (a)</p>		

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (b) be authorised in another Member State of the European Union in accordance with the EU directive on investment and services.</p> <p>In IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the European Union, the trustee/ depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the European Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment—firms, and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets.</p>		

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (unbound for direct branching from non-EU countries).</p> <p>In SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches).</p> <p>In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds).</p> <p>In SE: A founder of a savings bank shall be a natural person resident in the EU.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent.</p> <p>In FI: A managing director and at least one auditor of credit institutions shall have their place of residence in the EU, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his place of residence in the EU.</p> <p>In HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of the Republic of Croatia. At least one management board member must be fluent in the Croatian language.</p> <p>In IT: Condition of residency within the territory of</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>a Member State of the EU for “<i>promotori di servizi finanziari</i>” (financial salesmen).</p> <p>In LT: At least one head of a bank’s administration must permanently reside in the Republic of Lithuania.</p> <p>In PL: Nationality requirement for at least one of the bank executives.</p>		
<p>8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)</p>			
<p><u>A. Hospital Services</u> (CPC 9311)</p> <p><u>B. Ambulance Services</u> (CPC 93192)</p> <p><u>C. Residential health facilities other than hospital services</u> (CPC 93193)</p>	<p>1) EU except in HU: Unbound</p> <p>In HU: None</p> <p>2) EU: None, except for ambulance services (CPC 93192)</p> <p>3) EU: None except:</p> <p>EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.</p> <p>In AT, SI: Unbound for ambulance services.</p> <p>In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services.</p> <p>In CY, CZ, FI, MT, SE, SK: Unbound.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In PL: Unbound for ambulance services, for residential health facilities other than hospital</p>	<p>3) In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". Authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>services, and for social services.</p> <p>In BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services.</p> <p>In FR: Provisions of services through "société d'exercice libéral" and "société civile professionnelle".</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.</p>		
<p>D. Social Services</p> <p>- All Member States except AT, EE, LT and LV: Only Convalescent and Rest Houses, Old People's Homes.</p>	<p>1) EU except in LT and LV: Unbound</p> <p>In LT, LV: None</p> <p>2) EU except in CZ, FI, HU, MT, PL, SE, SI, SK: None</p>	<p>3) In FR: for CPC 933: Foreign investors have to establish in the legal form of "société d'exercice libéral" and "société civile professionnelle".</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>- AT, EE and LV: all CPC 933.</p>	<p>In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound</p> <p>3) EU except in CZ, FR, FI, HU, MT, PL, SE, SI, SK: None</p> <p>In FR: Provision of services is permitted by the competent authorities according to local needs.</p> <p>In FR: Foreign investors have to establish in the legal form of "société d'exercice libéral" and "société civile professionnelle".</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.</p>		
<p>9. TOURISM AND TRAVEL RELATED SERVICES</p>			
<p><u>A. Hotel, Restaurants and Catering</u></p>	<p>1) EU except in EE, FI and HU: Unbound except for catering</p>	<p>3) In BG: for CPC 641, 642 and 643: The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>(CPC 641, CPC 642 and CPC 643)</p> <p>excluding catering in air transport services³⁵</p>	<p>In EE, FI, HU: None</p> <p>2) EU: None</p> <p>3) EU except in BG and IT: None</p> <p>In BG: Incorporation is required (no branches).</p> <p>In HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of the Republic of Croatia which can be denied.</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>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.</p> <p>In HR: Nationality condition for hospitality and catering services in households and rural homesteads.</p>	<p>the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent.</p>	
<p><u>B. Travel Agencies and Tour Operators Services</u></p> <p>(including tour managers)</p> <p>(CPC 7471)</p>	<p>1) EU except in BG and HU: None</p> <p>In BG, HU: Unbound</p> <p>.</p> <p>2) EU: None</p>	<p>1, 2, 3) In CY: for CPC 7471: 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.</p> <p>3) In BG: for CPC 7471: The number of foreign managers may not exceed the number of managers who</p>	

³⁵ Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT under 12.E.a) Ground-handling services.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) EU except in BG, CZ and PT: None</p> <p>In BG, PT: Incorporation is required (no branches)</p> <p>In CZ: economic needs test, based on population criterion.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>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.</p> <p>In HR: approval of the minister of tourism for office manager position.</p>	<p>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.</p>	
<p>C. Tourist Guides Services (CPC 7472)</p>	<p>1) EU except in BG, CY, CZ, HU, IT, LT, MT, PL, SK and SI: None</p> <p>In BG, CY, CZ, HU, IT, LT, MT, PL, SK and SI: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In BG, CY, ES, FR, EL, HR, HU, LT, MT, PL, PT, SK: Nationality condition.</p> <p>In IT: Tourist guides from non-EU countries need to obtain a specific licence issued on the basis of adequate competence and knowledge.</p>	<p>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.</p> <p>1, 2, 3) In BG, CY, EL, ES : for CPC 7472: EU nationality condition for tourist guide services.</p> <p>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.</p>	
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</p>			

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)</p>	<p>1) EU except in AT and SE: Unbound In AT, SE: None</p> <p>2) EU: None except: In CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound. In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199). 3) EU: None except: In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. In BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192), and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC 96199). 4) 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 authorization is subject to a nationality condition when authorisation for</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	more than two years is required.		
<p><u>B. News and Press Agencies Services</u> (CPC 962)</p>	<p>1) EU: None except: In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>2) EU: None except: In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.</p> <p>3) EU: None except: In FR: Foreign participation in companies publishing publications in the French language may not exceed 20 percent of the capital or of voting rights in the company. Press agencies: Unbound, except that Foreign press agencies may establish a branch or office in France for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news.</p> <p>In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>In PT: News companies, incorporated in Portugal in the juridical form of "<i>Sociedade Anónima</i>", must have the social capital in the form of nominal stocks.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>C. Libraries, archives museums and other cultural services</u> (CPC 963)</p>	<p>1) EU except in AT: Unbound In AT: None</p> <p>2) EU except in AT: Unbound In AT: None</p> <p>3) EU except in AT and LT: Unbound In AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	in the horizontal section.		
<p><u>D. Sporting services</u> (CPC 9641)</p>	<p>1) EU: None except: In AT: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, HR, LV, MT, PL, RO, SK: Unbound.</p> <p>2) EU: None except: In AT: Unbound for ski school services and mountain guide services. In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound.</p> <p>3) EU: None except: In AT, SI: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>E. Recreation park and beach Services</u> (CPC 96491)</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>11. TRANSPORT SERVICES</p>			
<p><u>A. Maritime transport</u> a) International passenger</p>	<p>1) EU: None 2) EU: None</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>transportation (CPC 7211 less national cabotage transport³⁶).</p> <p>b) International freight transportation (CPC 7212 less national cabotage transport³⁷)</p>	<p>3) EU: None except: 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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations: EU: Nationality condition for ships' crew. In AT: Nationality condition for the majority of managing directors.</p>		
<p>B. Internal Waterways Transport</p> <p>a) Passenger transportation (CPC 7221 less national cabotage transport³⁸)</p> <p>b) Freight transportation (CPC 7222 less national cabotage transport³⁹)</p>	<p>1, 2) EU: None except: EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping. In BG, CY, CZ, EE, FI, HR, HU, LT, MT, RO,</p>	<p>1, 2, 3) In BG: No direct branching (incorporation is required for CPC 7221 and CPC 7222).</p> <p>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 for the majority of managing directors, the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of the business shares must be held by citizens of the European Union.</p>	

³⁶ 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.

³⁷ 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.

³⁸ 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.

³⁹ 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.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>SE, SI, SK: Unbound.</p> <p>3) EU: None except:</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>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.</p> <p>In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of 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 European Union.</p> <p>In BG: Unbound for direct branching (incorporation is required).</p> <p>In HR: Unbound</p> <p>In HU: Participation of the State may be required in an establishment.</p> <p>In FI: Services can be provided only by ships operating under the Finnish flag.</p> <p>4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section.</p>		
<p><u>D. Road Transport</u> a) Passenger Transportation</p>	<p>1) EU: Unbound</p> <p>2) EU: None</p>	<p>1, 3) In BG: No direct branching (incorporation is required for CPC 7121 and CPC 7122).</p> <p>3) In SE: For CPC 7121 and 7122, requirement for established entities to use vehicles with national</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 7121 and CPC 7122)	<p>3) EU: None except:</p> <p>EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator.</p> <p>EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>In AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.</p> <p>In BG: Unbound for direct branching (incorporation is required).</p> <p>In FI, LV: Authorisation is required, not extended to foreign registered vehicles.</p> <p>In LV and SE: Requirement for established entities to use vehicles with national registration.</p> <p>In ES: Economic needs test for CPC 7122. Main criteria: local demand.</p> <p>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.</p> <p>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.</p> <p>In FR: Unbound for intercity bussing services.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated</p>	<p>registration.</p> <p>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.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>in the horizontal section, subject to the following limitations:</p> <p>In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p> <p>In DK, HR: Nationality condition and residence requirement for managers.</p> <p>BG, MT: Nationality condition.</p>		
<p>b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account⁴⁰)</p>	<p>1) EU: Unbound</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>In AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the Union.</p> <p>In BG: Unbound for direct branching (incorporation is required).</p> <p>In FI, LV: Authorisation is required, not extended to foreign registered vehicles.</p> <p>In LV and SE: Requirement for established entities to use vehicles with national registration.</p> <p>In IT, SK: Economic needs test. Main criteria: local demand.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p>	<p>1, 3) In BG: No direct branching (incorporation is required for CPC 7123, excluding transportation of postal and courier items on own account).</p> <p>3) In EL: For CPC 7123, Road freight transport operations established in Greece may only use vehicles that are registered in Greece.</p> <p>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 Government Ordinance provisions.</p> <p>3) In SE: Requirement for established entities to use vehicles with national registration.</p>	

⁴⁰ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In BG, MT: Nationality condition.</p> <p>In HR: Nationality condition and residency requirement for managers.</p>		
<p><u>E. Pipeline transport of goods other than fuel</u>⁴¹ (CPC 7139)</p>	<p>1) EU: Unbound</p> <p>2) EU, except in LT, HR, and HU: Unbound</p> <p>In LT, HR and HU: None</p> <p>3) EU: None except:</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitation:</p> <p>In AT: Nationality condition for managing directors.</p>	<p>3) 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.</p>	
<p><u>12. SERVICES AUXILIARY TO TRANSPORT</u>⁴²</p>			
<p><u>A. Services auxiliary to Maritime Transport</u></p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p>	<p>1) EU: None except:</p> <p>EU: Unbound for maritime cargo handling services and pushing and towing services.</p> <p>In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI, SK: Unbound for rental of vessels with crew.</p> <p>In HR: Unbound except for freight forwarding services.</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>EU except in LV: Unbound for the establishment of a registered company for the purpose of operating a</p>	<p>1, 3) In FI: Services auxiliary to maritime transport can be provided only by ships operating under the Finnish flag.</p> <p>1, 3) In BG: No direct branching (incorporation is required for service auxiliary to maritime transport).</p>	

⁴¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

⁴² Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.1) 1 to 1.F.1) 4.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>f) Maritime freight forwarding Services</p> <p>g) Rental of Vessels with Crew (CPC 7213)</p> <p>h) Pushing and towing services (CPC 7214)</p> <p>i) Supporting services for maritime transport (part of CPC 745)</p> <p>j) Other supporting and auxiliary services (part of CPC 749)</p>	<p>fleet under the national flag of the State of establishment.</p> <p>In IT: Economic needs test⁴³ for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment</p> <p>In BG: Unbound for direct branching (incorporation is required).For Maritime Agency Services, foreign shipping companies have the right to establish branch offices which may act as agents for their principal offices. Services auxiliary to Maritime Transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag.</p> <p>In HR: Unbound for c) Customs Clearance Services, d) Container Station and Depot Services, e) Maritime Agency Services and f) Maritime Freight Forwarding Services. For a) Maritime Cargo Handling Services, b) Storage and warehousing Services, j) Other supporting and auxiliary services (including catering), h) Pushing and towing services and i) Supporting services for maritime transport: 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.</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>In FI: Services can be provided only by ships operating under the Finnish flag.</p>		

⁴³ This measure is applied on a non-discriminatory basis.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In AT: Nationality condition for the majority of managing directors.</p> <p>In BG, MT: Nationality condition.</p> <p>In DK, NL: Requirement of residence for customs clearance services.</p> <p>In EL: Nationality condition for customs clearance services.</p>		
<p><u>B. Services auxiliary to internal waterways transport</u></p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterways transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>1) EU: None except:</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>EU: Unbound for pushing and towing services.</p> <p>In AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew.</p> <p>In HR: Unbound</p> <p>2) EU: None except:</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p>	<p>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 cent.</p> <p>3) In MT: Nationality condition for internal waterways transport supporting services (part of CPC 745).</p> <p>1, 2, 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, nationality condition for the managing board and the supervisory board. 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 pre-shipment inspection.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>EU: Unbound for pushing and towing services.</p> <p>In HR: Unbound</p> <p>3) EU: None except:</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>EU except in LV: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, nationality condition for the managing board and the supervisory board. 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 pre-shipment inspection.</p> <p>In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 per cent.</p> <p>In HU: Participation of the State may be required in an establishment, except for storage and warehouse services.</p> <p>In FI: Services can be provided only by ships operating under the Finnish flag.</p> <p>In MT: Nationality condition for internal waterways transport supporting services</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>In HR: Unbound</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>C. Services auxiliary to rail transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>1) EU: None except: EU: Unbound for pushing and towing services.</p> <p>In HR: Unbound except for freight transport agency services.</p> <p>2) EU: None</p> <p>3) EU: None except: In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 per cent.</p> <p>In HR: Unbound for pushing and towing services.</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>1, 3) In BG: No direct branching (incorporation is required for service auxiliary to rail transport). Participation in a Bulgarian company is limited to 49 per cent.</p>	
<p>D. Services auxiliary to road transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services</p>	<p>1) EU: None except: In AT, BG, CY, CZ, DK, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of commercial road vehicles with operators.</p> <p>In HR: Unbound except for freight transport agency services and supporting services subject to</p>	<p>3) In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the European Union, and to juridical persons of the European Community having their headquarters in the Community.</p> <p>1, 3) In BG: No direct branching (incorporation is required for rental of commercial road vehicles with</p>	

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Unbound.</p> <p>3) EU: Number of services suppliers might be limited.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>		
<p>b) Storage and warehouse services (part of CPC 742)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None except: In BG: Unbound for direct branching (incorporation is required). 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.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p>1, 3) In BG: No direct branching (incorporation is required) for services auxiliary to air transport.</p>	
<p>c) Freight transport agency services (part of CPC 748)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None except: In CY, CZ, HU, MT, PL, RO, SK: Unbound. In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 percent limitation on equity participation and through branches.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p>1, 3) In BG: Supply of services by foreign persons is allowed only through participation in Bulgarian companies, with 49 percent limitation on equity participation and through branches.</p>	
<p>d) Rental of aircraft with crew (CPC 734)</p>	<p>1,2) EU: None except: EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of</p>	<p>1, 2,) 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</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.</p> <p>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.</p> <p>By exception, aircraft registered in a Foreign country may be leased by a Foreign air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.</p> <p>3) EU: None except:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated</p>	<p>or, if the licensing Member State so allows, elsewhere in the European Union.</p> <p>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.</p> <p>By exception, aircraft registered in a Foreign country may be leased by a Foreign air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>1, 3) In BG: No direct branching (incorporation is required) for services auxiliary to air transport.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	in the horizontal section.		
<p>e) Sales and Marketing</p> <p>f) Computer Reservations System</p>	<p>1, 2, 3) EU: None except:</p> <p>EU: Where air carriers of the European Union are not accorded equivalent treatment⁴⁴ to that provided in the European Union by CRS services suppliers in a foreign country, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in a foreign country, measures may be taken to accord equivalent treatment, respectively, to the air carriers of a foreign country by the CRS services suppliers in the European Union, or to the CRS services suppliers of a foreign country by the air carriers in the European Union.</p> <p>In BG: Unbound for direct branching in mode 3 (incorporation is required).</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>1, 2, 3) EU: Where air carriers of the European Union are not accorded equivalent treatment⁴⁵ to that provided in the European Union by CRS services suppliers in a foreign country, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in a foreign country, measures may be taken to accord equivalent treatment, respectively, to the air carriers of a foreign country by the CRS services suppliers in the European Union, or to the CRS services suppliers of a foreign country by the air carriers in the European Union.</p> <p>3) In BG: No direct branching (incorporation is required) for services auxiliary to air transport.</p>	
<p><u>F. Services auxiliary to pipeline transport of goods other than fuel</u>⁴⁶</p> <p>a) Storage and warehouse services of goods other than fuel transported by pipelines</p> <p>(part of CPC 742)</p>	<p>1) EU, except EE, HU and LV: Unbound</p> <p>In EE, HU and LV: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In AT: Nationality condition for managing directors.</p>		
<p>13. OTHER TRANSPORT SERVICES</p>			

⁴⁴ “Equivalent treatment” implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

⁴⁵ “Equivalent treatment” implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

⁴⁶ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

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
<u>Provision of Combined Transport Service</u>	<p>1, 2, 3) EU except in AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport.</p> <p>In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>1, 2, 3) In the EU, except in FI, only hauliers established in a Member State who meet the conditions of access to the occupation and access to the market for transport of goods between Member States may, in the context of a combined transport operation between Member States, carry out initial and/or final road haulage legs which form an integral part the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply. Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.</p>	
14. ENERGY SERVICES			
<u>A. Services Incidental to Mining</u> (CPC 883) ⁴⁷	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In SK: Residency requirement.</p>		
<u>B. Pipeline Transportation of fuels</u> (CPC 7131)	<p>1) EU: Unbound</p> <p>2) EU: None except:</p> <p>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.</p>		

⁴⁷ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
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.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>C. Storage and warehouse services of fuels transported through pipelines</u> (part of CPC 742)</p>	<p>1) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>2) EU: None</p> <p>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).</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>D. Wholesale trade services of solid, liquid and gaseous fuels and related products</u> (CPC 62271)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>E. Retailing Services of motor fuel</u> (CPC 613)</p> <p><u>F. Retail sales of fuel oil, bottled gas, coal and wood</u> (CPC 63297)</p>	<p>1) EU: None except: EU: Unbound for retailing services of motor fuel (CPC 613)</p> <p>In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order.</p> <p>2) EU: None</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) EU: None except:</p> <p>EU: Unbound for retailing services of motor fuel,.</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p><u>G. Services incidental to energy distribution</u> (CPC 887)</p>	<p>1) EU: Unbound except for consultancy services .</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>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.</p> <p>In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>		
<p>15. OTHER SERVICES NOT INCLUDED ELSEWHERE</p>			
<p>a) Washing, Cleaning and Dyeing services (CPC 9701)</p>	<p>1) EU: Unbound</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>EU: Nationality condition for specialists and for</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	graduate trainees.		
b) Hairdressing services (CPC 97021)	<p>1) EU: Unbound</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>EU: Nationality condition for specialists and for graduate trainees.</p>		
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	<p>1) EU: Unbound</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>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.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>EU: Nationality condition for specialists and for graduate trainees.</p>		
d) Other beauty treatment services n.e.c (CPC 97029)	<p>1) EU: Unbound</p> <p>2) EU: None</p> <p>3) EU: None except:</p> <p>In IT: An economic needs test applies. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>and density of existing business.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>EU: Nationality condition for specialists and for graduate trainees.</p>		
<p>e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes⁴⁸ (CPC ver. 1.0 97230)</p>	<p>1) EU: Unbound</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>EU: Nationality condition for specialists and for graduate trainees.</p>		

⁴⁸ 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).

TiSA
TRADE IN SERVICES AGREEMENT
EUROPEAN UNION – LIST OF MFN EXEMPTIONS

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services – Distribution of audiovisual works	Redressive duties which may be imposed in order to respond to unfair pricing practices, by certain third countries distributors of audiovisual works.	All WTO Members	Indefinite	Unfair pricing practices may cause serious disruption to the distribution of European works
Audiovisual services	Measures taken to prevent, correct or counterbalance adverse, unfair or unreasonable conditions or actions affecting EC audiovisual services, products or service providers, in response to corresponding or comparable actions taken by other Members.	All WTO Members	Indefinite The need for exemption will lapse together with corresponding exemption from other Parties	Need to protect the European Union and its Member States from adverse, unfair or unreasonable unilateral actions from other Members
Audiovisual Services – Production and distribution of audiovisual works through broadcasting or other forms of transmission to the public.	Measures which define works of European origin, in such a way as to extend national treatment to audiovisual works which meet certain linguistic and origin criteria regarding access to broadcasting or similar forms of transmission.	Parties to the Council of Europe Convention on Transfrontier Television or other European countries with whom an agreement may be concluded.	Indefinite.	The measures aim, within the sector, to promote cultural values both within EU Member States and with other countries in Europe, as well as achieving linguistic policy objectives
Audiovisual Services - Production and distribution of cinematographic works and television programmes	Measures based upon government-to-government framework agreements, and plurilateral agreements, on co-production of audiovisual works, which confer National Treatment to audiovisual works covered by these agreements, in particular in relation to distribution and access to funding.	All countries with whom cultural cooperation may be desirable.	Indefinite	The aim of these agreements is to promote cultural links between the countries concerned

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual Services - Production and distribution of television programmes and cinematographic works	Measures granting the benefit of any support programmes to audiovisual works, and suppliers of such works, meeting certain European origin criteria.	European countries	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	These programmes aim at preserving and promoting the regional identity of countries within Europe which have long-standing cultural links
Audiovisual - Distribution services	Waiver of the requirement in Spain to obtain licences for the distribution of dubbed films of non-Community origin, granted to films of European origin which are especially recommended for children's audiences.	Parties to the Council of Europe	Indefinite. Exemption needed for certain countries, until an economic integration agreement is concluded or completed.	The measure aims at promoting European cultural values and linguistic policy objectives toward the youth.
Audiovisual services: television and radio broadcasting services	Foreign participation in companies in Italy exceeding 49% of the capital and voting rights, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers
Audiovisual services: production and distribution of cinematographic works and television programmes in Nordic countries	Measures taken in Denmark, Sweden and Finland that are adopted for the implementation of benefits in conformity with such support programmes as the NORDIC FILM and TV FUND in order to enhance production and distribution of audiovisual works produced in Nordic countries.	Finland, Norway, Sweden, Iceland	Indefinite	Preservation and promotion of the regional identity of the countries concerned

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport	In Romania, the permission for vehicles registered in the countries indicated in column 3) to transport goods and/or passengers is in accordance with existing or future bilateral road agreements. Road cabotage is reserved for domestic registered vehicles.	Austria, Albania, Belgium, Bulgaria, Czech Republic, Cyprus, Croatia, Denmark, Switzerland, Latvia, Lithuania, France, Finland, Italy, Iran, Germany, Greece, Luxembourg, Great Britain, Norway, Netherlands, Poland, Portugal, Spain, Sweden, Slovakia, Syria, Slovenia, Turkey, Hungary, and possibly other countries in the future.	Indefinite	The need for the exemption is linked to the regional specificity of the cross-border provision of road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Rail Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which regulate traffic rights and operating conditions, and the provision of transport services in the territory of Bulgaria, Czech Republic and Slovakia and between the countries concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of rail transport infrastructure and the environment, and to regulate traffic rights in the territory of the Czech Republic and Slovakia and between the countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Provisions in existing or future agreements on international road haulage (including combined transport - road/rail) and passenger transport, concluded between the Community/European Union or the Member States and third countries, which: (a) reserve or limit the provision of transport service between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party ⁴⁹ ; or (b) provide for tax exemption for such vehicles.	Switzerland, states in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States, Albania, Turkey, Lebanon, Israel, Syria, Jordan, Egypt, Tunisia, Algeria, Morocco, Iran, Afghanistan, Iraq, and Kuwait.	Indefinite	The need for exemption is linked to the regional characteristics of the cross-border provision of road transport services.

⁴⁹ With regard to Austria the part of the MFN exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of the Czech Republic and between the countries concerned.
Road Transport - Passenger and Freight	Provisions in existing or future reciprocal bilateral and plurilateral agreements on international road transport (including combined transport, road and rail) reserving cabotage transport in Finland.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	Regional specificity of the road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	VAT exemption in Austria is limited to international passenger transport carried out by foreign entrepreneurs by means of motor vehicles registered in the countries indicated in column 3).	Successor states of former Yugoslavia, Switzerland, and successor states of the former USSR (with the exception of the Baltic States, Azerbaijan, Georgia, Moldova and Uzbekistan).	Indefinite	Reciprocity; and facilitating of the development of international touring.
Road Transport - Passenger and Freight	Exemption from vehicle tax in Austria under certain conditions on the grounds of de facto reciprocity, limited to vehicles registered in the countries indicated in column 3).	Israel, Monaco, San Marino, Turkey, Vatican City, and United States.	Indefinite	Reciprocity; and facilitating of the development of international touring and/or international transport of goods.
Road Transport - Passenger and Freight	Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies.	All countries with which agreements are or will be in force	Indefinite	To protect the transport infrastructure and the environment, and to regulate traffic rights in the territory of Lithuania and between countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Measures taken under existing or future agreements which reserve and/or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits and/or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria.	All countries with which agreements are or will be in force.	Indefinite	Protection of the integrity of the infrastructure, as well as environmental protection, and regulation of traffic rights in the territory of Bulgaria and between the countries concerned.
All Passenger and Freight Transport Services excluding Maritime Transport	Poland: a reciprocity requirement concerning supply of transport services by suppliers of countries concerned, in, into and across the territory of such countries.	All countries	Indefinite	System of existing and future reciprocal agreements on transport cooperation (or of similar character), and promotion and protection of foreign investments, implementing, inter alia, transportation quotas resulting from bilaterally agreed system of permits.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of Slovakia to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of Slovakia and between the countries concerned.
Road Transport - Freight (CPC 7123)	Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to Spanish service suppliers.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Spanish service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<p>Auxiliary Air Transport Services</p> <p>(a) aircraft repair and maintenance services during which an aircraft is withdrawn from service;</p> <p>(b) the selling and marketing of air transport services;</p> <p>(c) computer reservation system (CRS) services; and</p> <p>(d) other services auxiliary to air transport services, such as ground-handling services, rental service of aircraft with crew, and airport management services</p>	<p>The right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement.</p>	<p>All countries</p>	<p>Indefinite</p>	<p>Needed to protect existing and future international agreements.</p>

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
CRS and Sales and Marketing of Air Transport Services	Provisions of Article 7 of Regulation (EEC) No 2299/89, as amended by Regulation (EEC) No 3089/93, whereby the obligations of CRS system vendors or of parent and participating air carriers shall not apply to CRS system vendors or parent and participating air carriers of countries where treatment equivalent to that applied under the Regulation is not accorded to EU Party CRS system vendors or parent and participating air carriers in the countries.	All countries where a CRS system vendor or a parent air carrier is located.	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS.
Cargo-Handling Services and Storage and Warehouse Services in Sea and River Harbours, Including Services Relating to Containers and Goods in Containers	The right to supply these kinds of services is granted by Bulgaria upon a reciprocity basis and under bilateral agreements with the countries concerned.	All countries	Indefinite	The aim of the application of such a measure is to guarantee equal access to the market of other countries for Bulgarian suppliers of such kinds of services

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Internal Waterways Transport	Measures based upon existing or future agreements on access to inland waterways (including agreements following the Rhine-Main-Danube link), which reserve traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership.	Switzerland, States in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States.	Indefinite. Exemption needed for certain countries only until an economic integration agreement is concluded or completed.	To regulate transport capacity on inland waterways, taking into account geographic specificity.
Internal Waterways Transport	Regulations implementing the Mannheim Convention on Rhine Shipping. ⁵⁰	Switzerland	Indefinite	To regulate transport capacity on inland waterways, taking into account geographic specificity.

⁵⁰ The following Member States of the European Union are covered by this MFN exemption: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Inland Waterways Transport - Passenger and Freight	In Austria: (a) Certain traffic rights are reserved for vessels of the countries indicated in column 3) (nationality requirements regarding ownership); and (b) Certificates and licences of the countries indicated in column 3) are recognised.	Successor states of former Yugoslavia, and successor states of former USSR.	Indefinite; and the exemption applies to existing and new measures.	Historical development; and specific regional aspects
Internal Waterways - Passenger and Freight	Measures that are taken under existing or future agreements and which reserve the access to and traffic rights in internal waterways of Slovakia to foreign operators.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of infrastructure and the environment, and to regulate traffic rights in Slovakia.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Maritime Transport - Cabotage	Existing or future reciprocal measures taken by Finland exempting vessels registered under the foreign flag of a specified other country from the general prohibition to operate cabotage transport in Finland.	All countries	Indefinite	Regional specificity of the maritime cabotage transport.
Maritime Transport	Reciprocal measures taken by Sweden based upon existing or future agreements exempting vessels registered under the foreign flag of the countries indicated in column 3) from the general prohibition to operate cabotage traffic in Sweden.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	To regulate cabotage traffic based on reciprocal agreements.
Rental/Leasing Services without Operators, relating to Ships (CPC 83103) Rental of Vessels with Crew (CPC 7213, 7223)	Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for German service suppliers.
Fishing and Fishing-related Services	Preferential treatment - in the area of fisheries jurisdiction of countries involved - to the services and service providers from countries with which Poland has favourable fishery relations, in accordance with the international conservation practices and policies or agreements on fisheries, particularly in the Baltic Sea basin.	All countries	Indeterminate	Cooperation concerning the conservation of fisheries and fishing based on the practice as well as existing and future agreements, particularly in the Baltic Sea basin.
Legal Services	Attorneys from foreign countries can act as advocates in court in Lithuania only in accordance with bilateral agreements on	All countries with which agreements are or will be in force.	Indefinite	Need to ensure an ability to control the legality and responsibility.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	legal assistance.			

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Legal Services	In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the provision of services, may be extended only to companies established in, and citizens of, the countries indicated in column 3.	Countries with which preferential arrangements are or will be concluded.	Indefinite	Obligations under international agreements.
Human Health Services	Provision for Cypriot citizens of medical treatment, not available in Cyprus, in selected countries with which bilateral agreements have been signed or will be signed in the future.	All countries with whom medical cooperation might be desirable.	Indefinite	The measure is necessary due to the existence of, or possible future signing of new, bilateral agreements between Cyprus and third countries with whom Cyprus has geographical proximity or other special links.
Medical and Dental Services	Public medical insurance, subsidisation and compensation plans and programs, which cover the cost and expenses relating to medical and dental services provided for foreign citizens in the territory of Bulgaria, are granted on the basis of reciprocity in the framework of bilateral agreements.	Countries with which such bilateral agreements are or will be concluded.	Indefinite	Obligations under international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Public Social Security Services	Provisions of bilateral agreements on social security concluded between Cyprus and certain countries.	Australia, Egypt, Canada, Province of Quebec, and any country with whom an agreement may be concluded in the future.	Indefinite	To enable persons who are or become subject to the social security legislation of the contracting parties to maintain their social security rights if they move from one country to another, or to acquire such rights. These agreements which provide, inter alia, for totalizing periods of insurance or residence in the contracting parties for purposes of eligibility for benefits are concluded between Cyprus and countries with whom there is movement of labour.
Publishing (Part of CPC 88442)	Foreign participation in companies in Italy exceeding 49% of the capital and voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers.
News Agency Services (Part of CPC 962)	Foreign participation in companies in France publishing publications in the French language exceeding 20% of the capital or of voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Press Agency Services (Part of CPC 962)	Market access in France. Subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.
Purchase of Land	According to the Constitution of the Republic of Lithuania local governments (municipalities), other national entities as well as foreign entities from the countries indicated under column 3), conducting economic activities in Lithuania which are specified by the constitutional law in compliance with the criteria of European and other integration which Lithuania has embarked on are permitted to acquire, into their ownership, non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law.	All countries determined by the constitutional law: Member-states of OECD ⁵¹ , NATO ³ and associated countries of EU.	Indefinite	Desire to create more favourable conditions for greater economic cooperation between Lithuania and the countries concerned.

⁵¹ Provided that these countries were OECD and NATO members before 20 June 1996.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Tourist Guides Services	In Lithuania, tourist guides from foreign countries can provide tourist guides services only in accordance with bilateral agreements (or contracts) on tourist guides services assistance on a reciprocity basis.	All countries with which agreements (or contracts) are or will be in force.	Indefinite	Preservation and promotion of the cultural identity.
All sectors	Cyprus: Waiving of limitations to market access and national treatment in the area of commercial presence, including the movement of capital, with respect to the countries indicated under column 3).	EFTA countries	Indefinite	A gradual liberalisation of commercial presence. Bilateral agreements relating to the mutual protection and promotion of investments with some of the EFTA countries are under preparation.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	<p>Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as:</p> <p>(a) financial support to R&D projects (the Nordic Industrial Fund);</p> <p>(b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and</p> <p>(c) financial assistance to companies⁵² utilizing environmental technology (the Nordic Environment Finance Corporation).</p>	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.

⁵² Applies to East European companies, which are cooperating with one or more Nordic companies.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Poland: Commercial presence notions, which go beyond limitations for Poland embodied in Annex 7-A, contained in: (a) commerce and navigation treaties; (b) business and economic relation treaties; and (c) promotion and protection of foreign investment agreements.	All countries	Indeterminate	Reciprocal provisions of existing and future agreements
All sectors	Poland accepts compulsory arbitration of investor-state investment disputes brought by or in respect of service suppliers of countries with which Poland has or will have agreements providing for such procedure.	All countries	Indeterminate	Promotion and protection of foreign investment.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Authorisation for purchase of real estate in Italy by foreign natural persons and juridical persons granted on a reciprocity basis.	All countries	Indefinite	The reciprocity requirement is necessary to ensure equivalent treatment for Italians in other countries.
All sectors	Waiver of nationality requirements for the exercise, in Portugal, of certain activities and professions by natural persons supplying services from the countries indicated in column 3).	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Príncipe).	Indefinite	This measure reflects historical links between Portugal and these countries.
All sectors	Measures based on existing or future bilateral agreements between certain Member States of the European Union ⁵³ and the countries and principalities concerned, providing for the right of establishment for natural and juridical persons; or waiving the requirements of work permits for natural persons supplying services.	San Marino, Monaco, Andorra, and Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States of the European Union and the countries and principalities concerned.
Real estate	Reciprocity requirement for foreign persons and approval of the minister for foreign affairs*, except for immigrants from the former Yugoslav republics and their descendants who are without any citizenship and who require approval by the Ministry in charge of immigration	All countries	Temporary	Political considerations and BOP position reasons
Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport	All countries with which the Republic of Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the

⁵³ The following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

* This MFN exemption does not apply to the companies established and incorporated in Croatia as legal persons.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	services and specify operating conditions, including transit permits and/or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned			territory of the Republic of Croatia and between Croatia and the countries concerned
Financial services	Commitments undertaken by Hungary under mode (3) may be subject to reciprocity requirement.	All countries	Indefinite	To obtain equal market access possibilities for Hungarian service providers.
Financial Services ⁵⁴	Authorization for a service supplier of another Member to establish a commercial presence in the Slovak Republic or conduct new activities may be denied in cases when Slovak suppliers are denied such access and treatment in the country of origin of service supplier concerned	All countries concerned	Indefinite	To obtain equal market access possibilities for Slovak services providers
Licensing of branches or subsidiaries of foreign financial service suppliers	The requirement of an economic interest test bound in Austria ⁵⁵ is waived for countries indicated in column 3)	List of countries is subject to further consideration	Indefinite	Reciprocity; countries not indicated in column 3) are presumed not to offer competitive opportunities and effective market access to Austrian service suppliers equivalent to those offered by Austria
All sectors	The nationals of countries other than Estonia are given preferential treatment when granting permits for entry, stay, and work in Estonia to natural persons providing services (other than essential persons as defined in I Horizontal commitments in the Schedule of	All countries with whom labour market integration may be mutually desirable.	Indefinite.	To further liberalise the conditions of entry, stay, and work of natural persons belonging to the citizenship of countries with whom Estonia may need free movement of labour to achieve flexibility in the Estonian services-related labour market.

⁵⁴ The Slovak Republic shall remove the condition of the reciprocal treatment after adoption of the new Act on Banks.

⁵⁵ This measure will not be applied during the first six months after the entry into force of the WTO.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	Specific Commitments of Estonia on trade in services) on the basis of reciprocity established by agreements between Estonia and these countries.			
All sectors	For citizens of Commonwealth countries with a grandparent born in the UK, the UK waives the requirement for a work permit in all services sectors	Countries members of the British Commonwealth of Nations	Indefinite	This measure reflects historical links between these countries and the UK.
All sectors	Measures based on bilateral agreements between the European Communities and/or their Member States and Switzerland with the objective of providing for the movement of all categories of natural persons supplying services	Switzerland	Indefinite	The agreements reflect a process of progressive trade liberalisation between the EC and its regional trading partner.
All sectors	Measures based upon bilateral agreements between Italy and third countries guaranteeing work permits for seasonal workers.	States in Central Eastern and South-Eastern Europe and in the Mediterranean Basin.	Indefinite	Seasonal shortages of workers and to ensure the orderly movement of seasonal workers.
All sectors - principally construction and hotel and catering	Measures based upon bilateral agreements between Community Member States ⁵⁶ and European and Mediterranean countries guaranteeing work permits, for the purposes of temporary contract work, on the basis of contracts between an employer of the third country concerned and a company in the Member State concerned, and which permit limited numbers of workers from the countries concerned to be employed in	States in Central, Eastern and South-Eastern Europe, including Russia, Ukraine, Belarus and Georgia, and in the Mediterranean Basin.	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	The agreements form part of a broader initiative to assist the countries concerned in their process of economic transition and development.

⁵⁶ The Following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain and United Kingdom.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	certain service sectors; the numbers are subject to variation according to criteria established in the agreement.			