

GENERAL AGREEMENT

ON TRADE IN SERVICES

RESTRICTED

GATS OFFER

EUROPEAN COMMUNITIES AND THEIR MEMBER STATES
Schedule of Specific Commitments

**The European Commission sent this restricted document to the
Member State governments on 6 February 2003.**

**It has been put in the public domain on 18 February 2003:
<http://www.gatswatch.org/docs/EU-draftoffer-1.pdf>**

INTRODUCTORY NOTE

- 1) The specific commitments in this schedule apply only to the territories in which the Treaties establishing the European Communities (EC) are applied and under the conditions laid down in these Treaties. These commitments apply only to the relations between the Communities and their Member States on the one hand, and non-Community countries on the other. They do not affect the rights and obligations of Member States arising from Community law.
- 2) The following abbreviations are used to indicate the Member States:

A Austria	B Belgium	I Italy
D Germany	IRL Ireland	
DK Denmark	L Luxembourg	
E Spain	NL The Netherlands	
F France	FIN Finland	P Portugal
GR Greece	S Sweden	UK United Kingdom
- 3) The rights and obligations arising from the GATS, including the schedule of commitments, shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
- 4) A glossary of terms used by individual Member States is attached to this schedule.

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

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

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

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

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

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden.¹ Corresponding conditions prevail for establishment of all other types of legal entities.</p> <p>S: The managing director and at least 50 per cent of the members of the board shall reside in Sweden.</p>	
	<p><u>Law on Foreign Companies' Branches</u></p> <p>3) S: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts.</p> <p>S: Building projects with a duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative.</p>	<p><u>Law on Foreign Companies' Branches</u></p> <p>3) S: The managing director of a branch shall reside in Sweden²</p> <p>S: Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities.</p>	
	<p><u>Legal Entities</u></p> <p>FIN: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees or with a turnover exceeding 1000 million Finnish markka 168 million Euros or with a balance sheet total exceeding 1000 million Finnish markka 168 million Euros) is subject to confirmation by the Finnish authorities; the confirmation may be denied only if an important national interest would be jeopardized.</p> <p>FIN: At least half of the ordinary and deputy members of the Board of Directors have to be citizens of Finland and resident in Finland. The Managing Director of a limited company has to be a Finnish citizen and resident in Finland. Company exemptions may, however, be</p>	<p><u>Legal Entities</u></p> <p>3) FIN: A foreigner carrying on a trade as a private entrepreneur or as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in Finland. If a foreign organization intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.</p> <p>FIN: A permission to act as a founder of a limited company is required of a foreign organization or a private person, who is not a citizen of Finland.</p>	

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

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>FIN (Åland Islands): 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.</p> <p>S: Authorization required, normally from local authority, for acquisition of second homes by non-resident natural persons or foreign legal entities. If foreign acquisitions of second homes lead to increased real estate prices, authorizations may be denied.</p>	
	<p>Investments:</p> <p>F: Foreign purchases exceeding 33,33 per cent of the shares of capital or voting rights in existing French enterprise, or 20 per cent in publicly quoted French companies, are subject to the following regulations:</p> <ul style="list-style-type: none"> - investments¹ of less than 50 million FF 7.6 Euros in French enterprises with a turnover not exceeding 500 million FF 76 million Euros are free, after a delay of 15 days following prior notification and verification that these amounts are met; - after a period of one month following prior notification, authorization is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. 	<p>3) A: Branches of foreign joint stock companies (Aktiengesellschaften) and limited liability companies (Gesellschaften mit beschränkter Haftung) are required to obtain an authorization of the Federal Ministry which is competent for the type of business in question; authorization is subject to the discretion of the competent authority.</p>	
	<p>F: Foreign participation in newly privatized companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public.</p>		

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

² An assessment of the investment is made in light of the effect on the economy of the country. The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology; reduced industrial pollution; professional training for Portuguese workers; etc.

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	<p>E: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly by foreign governments, need prior authorization by the government.</p> <p>P: Authorization² is required for investments by non-EC companies, when exceeding 20 per cent of the capital of the company or when the investments result in effective control or in strengthening of the decision making power. Foreign participation in newly privatized companies may be limited to a variable amount, determined by the Government of Portugal on a case by case basis, of the equity offered to the public.</p>		
	<p>I: Exclusive rights may be granted or maintained to newly-privatized companies. Voting rights in newly privatized companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the Ministry of Treasury.</p> <p>F: For establishing in certain¹ commercial, industrial or artisanal activities, a specific authorization is needed if the managing director is not holder of a permanent residence permit.</p>		
		<p>Subsidies:</p> <p>3) Eligibility for subsidies from the European Communities or Member States may be limited to juridical persons established within the territory of a Member State or a particular geographical subdivision thereof. Unbound for subsidies for research and development. The supply of a service, or its</p>	

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

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>subsidisation, within the public sector is not in breach of this commitment.</p> <p>All Member States except Austria, Finland and Sweden: Unbound for branches established in a Member State by a non-Community company.</p> <p>4) All Member States except Austria: to the extent that any subsidies are made available to natural persons, their availability may be limited to nationals of a Member State of the Communities.</p> <p>A: Unbound.</p>	
	<p>4) F: The managing director of an industrial, commercial or artisanal activity¹, if not holder of a residence permit needs a specific authorization.</p>		
	<p>I: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorization to pursue the activity.</p>		
		<p>4) EC directives on mutual recognition of diplomas do not apply to nationals of third countries. Recognition of the diplomas which are required in order to practise regulated professional services by non-Community nationals remains within the competence of each Member State, unless Community law provides otherwise. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State.</p>	
	<p>4) Unbound except for measures concerning the entry into and temporary stay² within a Member State of</p>	<p>4) All Member States except FIN: Unbound except for measures concerning the categories of natural</p>	

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

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

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 following categories of natural persons providing services: (i) Intra-corporate transfers Unbound except for measures concerning the entry into and temporary stay¹ within a Member State, without requiring compliance with an economic needs test,² (except in FIN, where compliance with an economic needs test is required for persons possessing uncommon knowledge and may be applied in the case of transfers of partners), of the following categories of natural persons providing services:</p>	<p>persons referred to in the Market Access column and subject to the following limitations: FIN: None of the categories offered under market access.</p>	
	<p>the temporary presence, as intra-corporate transferee,³ of natural persons in the following categories, provided that the service supplier is a juridical person and that the persons concerned have been employed by it or have been partners in it (other than as majority shareholders), for at least the year immediately preceding such movement: Access is subject to the following conditions:</p>	<p><u>Residency requirements</u> A: Managing directors of branches and juridical persons have to be resident in Austria: natural persons responsible within a juridical person or a branch for the observance of the Austrian Trade Act must be resident in Austria.</p>	
	<p>- the natural person concerned works within a juridical person, other than a non-profit making organisation, established in the territory of a WTO Member and has been employed by it or has been a partner in it (other than as a majority shareholder) for at least the year immediately preceding the date of admission</p>		

¹ The duration of "temporary stay" is defined by the Member States and, where they exist, Community laws and regulations regarding entry, stay and work. The precise duration can vary according to the different categories of natural persons mentioned in this schedule. With regard to Sweden, temporary entry and stay is limited to a two year period (extensions may be granted)

² All other requirements of Community and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements.

³ An "intra-corporate transferee" is defined as a natural person working within a juridical person, other than a non-profit making organisation, established in the territory of a WTO Member, and being temporarily transferred in the context of the provision of a service through commercial presence in the territory of a Community Member State; the juridical persons concerned must have their principal place of business in the territory of a WTO Member other than the Communities and their Member States and the transfer must be to an establishment (office, branch or subsidiary) of that juridical person, effectively providing like services in the territory of a Member State to which the EEC Treaty applies. In ITALY "intra-corporate transferee" is defined as a natural person working within a juridical person constituted as a SPA (joint stock company) or a SRL (capital stock company with limited responsibility).

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<ul style="list-style-type: none"> - the natural person is transferred in the context of the provision of a services in the territory of a Community Member State. 		
	<ul style="list-style-type: none"> - the transfer must be to another juridical person which is constituted in and effectively providing like services in the territory of a Community Member State and which is either the principal place of business or an establishment (subsidiary, office, branch) of the aforementioned juridical person 		
	<ul style="list-style-type: none"> - the natural person concerned must belong to one of the following categories: 		
	<ul style="list-style-type: none"> a) Managers: Persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including: <ul style="list-style-type: none"> - directing the establishment or a department or sub-division of the establishment; - supervising and controlling the work of other supervisory, professional or managerial employees; - having the authority personally to hire and fire or recommend hiring, firing or other personnel actions. 		
	<ul style="list-style-type: none"> b) Specialists: Persons working within a juridical person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession. c) Graduate trainees: Persons with a university 		

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>degree or equivalent technical qualification who are transferring for career development purposes or to obtain training in business techniques or methods. The recipient company in the EC must submit a training programme covering the duration of the stay.</p>		
	<p>- An economic needs test will not be required.</p>		
	<p>- Entry and stay is limited to a maximum of three years in the case of (a) and (b), and to twelve months in the case of (c).</p>		
	<p><u>(ii) Business Visitors:</u> Entry and temporary stay of the following categories is permitted without application of an economic needs test for a period of up to 90 days in any twelve months: Unbound except for measures concerning the entry into and temporary stay¹ within a Member State, without requiring compliance with an economic needs test,² of the following categories of natural persons providing services:</p>		
	<p>a) Persons not residing in the territory of a Member State to which the EC treaties apply, who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service provider, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves. In addition, for S only, the person concerned must have been employed by that service suppliers for at least one year immediately preceding the date of their application for admission.</p>		

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

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

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>b) All Member States except FIN: Persons working in a senior position, as defined in (i) a) above, within a juridical person, who are responsible for the setting up, in a Member State, of a commercial presence of a service provider of a Member when:</p>		
	<ul style="list-style-type: none"> - the representatives are not engaged in making direct sale or supplying services; and 		
	<ul style="list-style-type: none"> - the service provider has its principal place of business in the territory of a WTO Member other than the Communities and their Member States and has no other representative, office, branch or subsidiary in that Member State. - In addition, for S only, the person concerned must have been employed by that service suppliers for at least one year immediately preceding the date of their application for admission. <p>FIN: Unbound for b)</p>		
	<p>(iii) Contractual service suppliers: Unbound, except for measures concerning the entry into and temporary stay within a Member State of the following category of natural persons without requiring compliance with an economic needs test except where indicated for a specific subsector.</p> <p>(a) Employees of juridical persons: Access is subject to the following conditions[†]:</p>		
	<ul style="list-style-type: none"> - The natural persons are engaged in the supply of a services on a temporary basis as employees of a juridical person which has no commercial presence in any Member State of the European Communities. 		
	<ul style="list-style-type: none"> - The juridical person has obtained a service contract, for a period not exceeding 3 12 months from a final consumer in the Member State concerned, through an open tendering procedure or any other procedure which 		

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

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>guarantees the bona fide character of the contract (e.g. advertisement of the availability of the contract) where this requirement exists or is introduced in the Member State pursuant to the laws, regulations and requirements of the European Communities or its Member States.</p>		
	<p>The service contract shall comply with the laws, regulations and requirements of the European Communities and the member State where the service contract is performed.</p>		
	<p>- The natural person seeking access should be offering such services as an employee of the juridical person supplying the service for at least the year (two years in the case of GR) immediately preceding such movement.</p>		
	<p>- The temporary entry and stay within the member State concerned shall be for a cumulative period of not more than three six months in any 12 months period (24 months in the case of NL) or for the duration of the contract, whatever is less.</p>		
	<p>- The natural person must possess the necessary academic qualifications and professional experience as specified for the sector or activity concerned in the Member State where the service is supplied. The natural person must possess (a) a university degree or equivalent technical qualification demonstrating knowledge, (b) professional or relevant technical qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of the EC or the Member State where the service is supplied and (c) at least three years professional experience in the sector.</p>		
	<p>- The commitment relates only to the service activity which is the subject of the contract; it does not confer entitlement to exercise the professional title of the Member State concerned.</p>		
	<p>- The number of the persons covered by the service contract shall not be larger than necessary to fulfil the</p>		

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	contract, as it may be decided by the laws, regulations, and requirements of the European Communities and the Member State where the service is supplied.		
	- An economic needs test will be required where indicated for a specific subsector.		
	- The service contract has to be obtained in one of the activities mentioned below and subject to the additional conditions mentioned in the subsector by the Member State concerned:		
	<ul style="list-style-type: none"> - Legal services - Accounting and bookkeeping services - Taxation advisory services - Architectural services, urban planning and landscape architectural services - Engineering services, integrated engineering services - Computer and related services - Research and development services 		
	<ul style="list-style-type: none"> - Advertising - Management consulting services - Services related to management consulting - Technical testing and analysis services - Related scientific and technical consulting services - Maintenance and repair of equipment - Translation services - Construction services, site investigation work - Higher education services - Environmental services - Travel agencies and tour operator services - Entertainment services 		
	- Services related to the sale of equipment or to the assignment of a patent.		
	<i>(b) Independent Professionals:</i> Access is subject to the following conditions:		
	- The natural person is engaged in the supply of a		

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	service as an independent professional normally established in the territory of a WTO Member other than that of a Member State of the European Communities.		
	- The natural person has obtained a service contract, for a period not exceeding 12 months from a final consumer in the Member State concerned, through an open tendering procedure or any other procedure which guarantees the bona fide character of the contract (e.g. advertisement of the availability of the contract) where this requirement exists or is introduced in the Member State pursuant to the laws, regulations and requirements of the European Communities or its Member States.		
	- The service contract shall comply with the laws, regulations and requirements of the European Communities and the Member State where the service contract is executed.		
	- The temporary entry and stay within the Member State concerned shall be for a cumulative period of not more than six months in any 12 months period or for the duration of the contract, whatever is less.		
	- The natural person must possess (a) a relevant university degree or relevant equivalent technical qualification demonstrating knowledge, (b) professional or relevant technical qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of the EC or the Member State where the service is supplied and (c) at least five years professional experience in the sector.		
	- The commitment relates only to the service activity which is subject of the contract; it does not confer entitlement to exercise the professional title of the Member State concerned.		
	- An economics needs test will be required where indicated for a specific sub-sector.		
	- The service contract has to be obtained in one of the activities mentioned below:		

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<ul style="list-style-type: none"> - Architectural services, urban planning and landscape architectural services - Engineering and integrated engineering services - Computer and related services - Management consulting services - Services related to management consulting - Translation services 		

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
<p>a) All Member States excluding FIN: Legal advice home country law and public international law (excluding EC law)</p> <p>FIN: Legal Services (CPC 861)¹</p>	<p>1) 2) 3) 4) Admission to the bar is subject to a nationality condition in B, FIN and GR.</p> <p>1) F, P: Unbound for drafting of legal documents. S: An "advokat" (see next column) may not practice his profession neither in cooperation with other persons than other "advokats", nor in the form of a limited liability company (joint stock company).²</p> <p>2) None.</p>	<p>1) None</p> <p>F, P: Unbound for drafting of legal documents. DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practise and law firms registered in Denmark. S: None except for the protection of the use of the Swedish title "advokat" (lawyer/solicitor/barrister), which requires membership in the Swedish Bar Association. Swedish law exam or equivalent education and practical experience, citizenship and residency are required for such membership.⁴ A: Foreign legal advisors are required to be members of their national Bar Association; they may use their professional title only with reference to the place of registration in their home country.</p> <p>2) None</p>	
	<p>3) D: Access subject to acceptance into a Bar Association according to the "Federal Lawyers Act" which requires establishment which is restricted to sole proprietorship or partnership only. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. FIN: When practising legal services as a member of the General Bar Association, citizenship and residency in Finland are required. A: Unbound</p>	<p>3) None</p> <p>DK: Marketing of legal advice activities is restricted to law firms registered in Denmark. Only lawyers with a Danish licence to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish licence to practise may sit on the board or be part of the management of a Danish law firm.</p> <p>A: Unbound</p>	<p>F: Host country law and international law (including EC law) are opened to the Members of the regulated legal and judicial profession.⁴</p>

¹ Provision of legal services is only authorized in respect of public international law, EC law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and is subject to licensing requirements and procedures applicable in EC Member States (e.g. registration within the host country bar, compliance with local codes of ethics and use of home title). In particular, legal services in respect of EC law shall be carried out by or through a lawyer admitted to a bar in the EC, and legal services in respect of the law of a Member State of the EC shall be carried out by or through a lawyer admitted to the bar of that Member State. Full admission to the bar in the EC is therefore necessary for litigation in the EC since it involves practice of EC and national procedural law.

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

³ When not appearing under the title "advokat" foreign lawyers may freely offer legal advice activities.

⁴ Access to these professions is governed by the French law No. 00 1250 of 31 December 1990 which opens the entire range of legal and judicial activities.

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>S: An "advokat" (see next column) may not practice his profession neither in cooperation with other persons than other "advokats", nor in the form of a limited liability company (joint stock companies are not permitted)¹.</p>	<p>S: None except for the protection of the use of the Swedish title "advokat" (lawyer/solicitor/barrister), which requires membership in the Swedish Bar Association. Swedish law exam or equivalent education and practical experience, citizenship and residency are required for such membership.²</p>	<p>L: Host country law and international law (including EC law) subject to registration as "avocat" at the Luxembourg Bar.</p>
	<p>4) (i), (ii) and (iii-a): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated below: at the request of a consumer legal advisors may temporarily move into the territory of Austria in order to supply a <u>specific service</u> GR: Condition of nationality L: Unbound F: Legal advice activities and drafting of legal documents as a main activity and for the public, are reserved to the members of the regulated legal and judicial professions². These activities may also be exercised as a secondary activity to the principal activity by members of other regulated professions or by qualified persons. FIN: When practising legal services as a member of the General Bar Association, Finnish citizenship and residency in Finland are required S: An "advokat" (see next column) may not practice his profession neither in cooperation with other persons than other "advokats", nor in the form of a limited liability company (joint stock company)⁴.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practise. Requirement of a Danish legal examination in order to obtain a Danish licence to practise. A: Unbound except as indicated in the market access column. Foreign legal advisors are required to be members of their national Bar Association; they may use their professional title only with reference to the place of registration in their home country. S: None except for the protection of the use of the Swedish title "advokat" (lawyer/solicitor/barrister), which requires membership in the Swedish Bar Association. Swedish law exam or equivalent education and practical experience, citizenship and residency are required for such membership.⁵ FIN: None</p> <p>(iii-a) Unbound except as indicated in the horizontal section.</p>	
	<p>(iii) Unbound, except for D and UK where: as indicated in the horizontal section and subject to the above</p>	<p>(iii-b) Unbound</p>	

¹ Limited liability companies are allowed, subject to certain conditions.

² When not appearing under the title "advokat" foreign lawyers may freely offer legal advice activities.

³ Access to these professions is governed by the French law No. 90 1250 of 31 December 1990 which opens the entire range of legal and judicial activities.

⁴ Limited liability companies are allowed, subject to certain conditions.

⁵ When not appearing under the title "advokat" foreign lawyers may freely offer legal advice activities.

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>DK: Citizenship requirement unless otherwise provided by the Danish Commerce and Companies Agency. A: In addition to the horizontal commitments at the request of a consumer, accountants may temporarily move into the territory of Austria in order to supply a specific service. However, as a rule natural persons supplying accounting services are required to have their professional centre (commercial presence) in Austria.</p>		
	<p>(iii-a) Unbound except for A,D,L, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: A,D, NL, UK, S: University degree and professional qualifications and three years' experience in the sector. A: for (iii-a), examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists. D: for (iii-a) Unbound for activities reserved by law in the "Wirtschaftsprüfer". (iii-b) Unbound</p>	<p>(iii-a) Unbound except as indicated in the horizontal section</p> <p>DK, I: Residence requirement.</p> <p>(iii-b) Unbound,</p>	
<p>b) Auditing services¹ (CPC 86211 and 86212 other than accounting services)</p>	<p>1) All Member States except A and S: unbound A: None. S: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval.</p> <p>2) None</p>	<p>1) All Member States except A and S: Unbound A: No representation before competent authorities; no audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.) S: Residency and Swedish exam required².</p> <p>2) None</p>	

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

² Foreign exams and experience giving equivalent competence are recognized.

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) B: Provision through a "SA" and "Société en commandite" is prohibited. D: Provision through a "GmbH & CoKG" and "EWIV" is prohibited. F: For statutory audits: provision through any company form except SNC, SCS and secondary offices. P: Provision through professional association only. IRL: Provision through partnership only. I: For access as "Ragionieri-Periti commerciali" and "Dottori commerciali", access is restricted to natural persons only. Professional association (no incorporation) among natural persons permitted. FIN: At least one of the auditors of a Finnish liability company must be a Finnish citizen resident in Finland. S: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval. A: Foreign auditors' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>	<p>3) DK: Foreign auditors may enter into partnerships with Danish State authorized accountants after obtaining permission from the Danish Commerce and Companies Agency. S: Residency and Swedish exam required¹.</p>	
	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: in addition to the horizontal commitments at the request of a consumer, auditors may temporarily move into the territory of Austria in order to supply a <u>specific</u> service. However, as a rule natural persons supplying auditing services are required to have their professional center (commercial presence) in Austria.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. No representation before competent authorities; no audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p>	

¹ Foreign exams and experience giving equivalent competence are recognized.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>DK: Citizenship condition, unless otherwise provided by the Danish Commerce and Companies Agency. E, GR: Conditions of nationality for statutory auditors. E: Audit companies: Administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law, must fulfil a nationality condition.</p>	<p>DK: Residence requirement. I, P: Residence requirement for individual auditors. S: Residency and Swedish exam required¹. FIN: None</p>	
	<p>I: Nationality requirement for "Ragionieri Periti commerciali". Audit companies: administrators and auditors in "società di revisioni" other than those covered by the 8th EEC directive on company law, must fulfil a nationality condition. FIN: At least one of the auditors of a Finnish liability company must be a Finnish citizen resident in Finland. S: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval.</p>		
	(iii) Unbound.	(iii) Unbound.	
b) Bookkeeping services (CPC 86220)	<p>1) F, FIN, GR, I: Unbound. 2) FIN: Unbound</p>	<p>1) F, FIN, GR, I: Unbound. A: No representation before competent authorities 2) FIN: Unbound.</p>	
	<p>3) F: Provision through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. I: Access for natural persons only. Professional association (no incorporation) among natural persons permitted. FIN: Unbound. A: Foreign accountants' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this</p>	<p>3) FIN: Unbound.</p>	

¹ Foreign exams and experience giving equivalent competence are recognized.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	applies only to non-members of the Austrian Professional Body		
	<p>4) (i) (ii) and (iii-a): Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Condition of nationality. However non-EC professionals may be permitted to provide services, by a decision of the Minister of Economics, Finance and Budget, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed 5 years. I: Condition of nationality for "Ragionieri-Periti commerciali". A: in addition to the horizontal commitments at the request of a consumer, accountants may temporarily move into the territory of Austria in order to supply a specific service. However, as a rule natural persons supplying bookkeeping services are required to have their professional centre (commercial presence) in Austria. FIN: Unbound</p>	<p>4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. No representation before competent authorities. FIN: Unbound I: Residence requirement for "Ragionieri-Periti commerciali". P: Residence requirement.</p>	
	<p>(iii-a): Unbound except for A where: as indicated in the horizontal section and subject to the following specific limitations: A: University degree and professional qualifications and three years' experience in the sector. For (iii-a) Examination before the Austrian professional body. The employer must be member of the relevant professional body. The employer must be member of the relevant professional body in the home country where such body exists. (iii-b) Unbound.</p>	<p>(iii-a): Unbound except as indicated in the horizontal section I: Residence requirement for "Ragionieri-Periti commerciali". P: Residence requirement.</p> <p>(iii-b) Unbound.</p>	
c) Taxation Advisory Services (CPC 863. All Member States excluding FIN and S: excluding	<p>1) F: Unbound for the drafting of legal documents. 2) None</p>	<p>1) F: Unbound for the drafting of legal documents. A: No representation before competent authorities. 2) None</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
representation in Court/tribunals)			
	<p>3) I: Access for natural persons only. Professional association (no incorporation) among natural persons permitted. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. A: Foreign tax advisors' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>	<p>3) None</p>	
	<p>4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Legal advice activities and drafting of legal documents as a main activity and for the public, are reserved to the members of the regulated legal and judicial professions¹. These activities may also be exercised as a secondary activity to the principal activity by members of other regulated professions or by qualified persons. I: Condition of nationality for "Ragionieri Periti commerciali". A: in addition to the horizontal commitments at the request of a consumer tax advisors may temporarily move into the territory of Austria in order to supply a <u>specific</u> service; however, as a rule natural persons supplying taxation services are required to have their professional centre (commercial presence) in Austria.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. No representation before competent authorities I, P: Residence requirement. FIN: none</p>	
	<p>(iii-a): Unbound except for A, B, D, L, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: A, B, NL, UK, S: University degree and professional qualifications and three years' experience in the sector.</p>	<p>(iii-a) Unbound except as indicated in the horizontal section (iii-b) Unbound,</p>	

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

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: Examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists.</p> <p>D: Unbound, except for consulting services related to foreign tax law, where: university degree and professional qualifications and three years' professional experience in the sector.</p> <p>(iii-b) Unbound.</p>		
d) Architectural Services (CPC 8671)	1) B, GR, I, P: Unbound.	<p>1) B, GR, I, P: Unbound.</p> <p>D: Application of the national rules on fees and emoluments for all services which are performed from abroad.</p> <p>A: None for pure planning services; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services.</p>	
	<p>2) None</p> <p>3) E: Access is restricted to natural persons. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. I, P: Access is restricted to natural persons. Professional associations. (no incorporation) among natural persons permitted.</p>	<p>2) None</p> <p>3) None</p>	
	<p>4) (i) (ii) (iii-a) and (iii-b): Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR, P: Condition of nationality. F: Condition of nationality unless waived by ministerial authorization. A: commercial; presence required.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. B, D, F: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or for B, with special authorization by Royal Decree. I: Residence requirement. FIN: None.</p>	
	(iii) Unbound, except for DK, E, L, NL, UK, S where:	(iii-a) and (iii-b) Unbound except as indicated in the	

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>as indicated in the horizontal section and subject to the following specific limitations: DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association. Unbound for CPC 86713, 86714, 86719.</p>	<p>horizontal section B,D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements, or for B, with special authorization by Royal Decree. I: Residence requirement.</p>	
<p>e) Engineering services (CPC 8672)</p>	<p>1) GR, I, P: Unbound. 2) None 3) E: Access is restricted to natural persons. I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted. 4) (i) (ii) (iii-a) and (iii-b): Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR: Condition of nationality. A: commercial presence required. UK: For categories (iii-a) and (iii-b) compliance with ENT is required.</p>	<p>1) GR, I, P: Unbound. A: None for pure planning services ; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services. 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. I, P: Residence requirement. FIN: None (iii-a) and (iii-b) Unbound except as indicated in the horizontal section I, P: Residence requirement.</p>	
	<p>(iii) Unbound, except for B, DK, E, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: compliance with ENT is required.</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>E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association.</p>		
<p>f) Integrated Engineering Services (CPC 8673)</p>	<p>1) GR, I, P: Unbound. 2) None 3) E: Access is restricted to natural persons. I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted. 4) (i) (ii) (iii-a) and (iii-b): Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR: Condition of nationality. A: commercial presence required. UK: For categories (iii-a) and (iii-b) compliance with ENT is required.</p>	<p>1) GR, I, P: Unbound. A: None for pure planning services ; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services. 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. I, P: Residence requirement. FIN: None (iii-a) and (iii-b) Unbound except as indicated in the horizontal section I, P: Residence requirement.</p>	
	<p>(iii) Unbound, except for B, DK, E, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: compliance with ENT is required. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association.</p>		
<p>g) Urban Planning and Landscape Architectural Services (CPC 8674)</p>	<p>1) B, GR, I, P: Unbound.</p>	<p>1) B, GR, I, P: Unbound. A: None for pure planning services ; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		D: Application of the national rules on fees and emoluments for all services which are performed from abroad.	
	2) None	2) None	
	3) I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted.	3) None	
	4) (i) (ii) (iii-a) and (iii-b) : Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR, P: Condition of nationality. A: commercial presence required.	4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: B, D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or, for B, with special authorization by Royal Decree. A: Unbound except as indicated in the Market Access column. I: Residence requirement. FIN: None. (iii-a) and (iii-b) Unbound except as indicated in the horizontal section B, D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or, for B, with special authorization by Royal Decree. I: Residence requirement.	
	(iii) Unbound, except for DK, E, L, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: compliance with ENT is required. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association.		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
h) Medical, Dental and Midwives Services (CPC 9312, 93191 ¹)	1) Unbound for all Member States except for S: None. 2) FIN: Unbound.	1) Unbound for all Member States except for S: None. 2) FIN: Unbound.	
	3) FIN: Unbound. A: Unbound for medical and dental services other than psychologists and psychotherapists; for midwives: access restricted to natural persons only. D: Access restricted to natural persons only. Economic needs test for medical doctors and dentists who are authorized to treat members of public insurance schemes. The criterion is shortage of doctors and dentists in the given region. E, D: Access restricted to natural persons only. I, P: Access is restricted to natural persons only. Professional association (no incorporation) among natural persons permitted. IRL: Access through partnership or natural persons only. D, S, UK: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers (doctors and dentists in D, doctors in UK and doctors and midwives in S) authorised to treat members of public insurance schemes. Main criteria: Local demand and population criteria. UK: Establishment for doctors under the National Health Service is subject to medical manpower planning. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.	3) A: Unbound for medical and dental services other than psychologists and psychotherapists F: Unbound S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training.	
	4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound for medical and dental services other than psychologists and psychotherapists; for midwives where natural persons may establish a professional practice in Austria provided that the person concerned has practised	4) (i) and (ii): All Member States except for S: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound for medical and dental services other than psychologists and psychotherapists;	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>the profession in question at least three years preceding the setting up of the professional practice in Austria. DK: Limited authorization to fulfil a specific function can be given for maximum 18 months. FIN: Unbound. GR, P: Condition of nationality. F: Condition of nationality. However, access is possible within annually established quotas. D: Condition of nationality for doctors and dentists which can be waived on an exceptional basis in cases of public health interest. A zero quota for midwives.</p>	<p>DK: Residence requirement in order to obtain necessary individual authorization from the National Board of Health. FIN: Unbound. I: Residence requirement. S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training. FIN: None.</p>	
	(iii) Unbound.	(iii) Unbound.	
i) Veterinary services (CPC 932)	<p>1) Unbound for a All Member States except for UK, L, FIN and S: None Unbound. L, FIN and S: None UK: unbound, except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information, e.g. : nutritional, behavioural and pet care.</p> <p>2) None</p>	<p>1) Unbound for a All Member States except for UK, L, FIN and S: None Unbound. L, FIN and S: None UK: unbound, except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information, e.g. : nutritional, behavioural and pet care.</p> <p>2) None</p>	
	<p>3) A: Unbound. D, DK, E, P: Access restricted to natural persons. I: Access restricted to natural persons. Professional associations (no incorporation) among natural persons permitted. IRL, UK: Access through partnership or natural persons only. F: Provision through SEL(anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. S: Needs test applied to decide the number of private practices to be subsidized through the social security system..</p>	<p>3) A: Unbound. S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training.</p>	

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

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	Austria.		
	(iii) Unbound	(iii) Unbound	
Pharmacists (retail distribution of pharmaceutical goods – part of CPC 63211) to the general public (pharmacists)	1) Unbound 2) A, FIN, S: Unbound	1) Unbound 2) A, FIN, S: Unbound	
	3) ¹ A, FIN, S: Unbound D, DK, E, GR, L, NL, P: Access restricted to natural persons only. I: Access restricted to natural persons. Professional association (no incorporation) among natural persons permitted. B, DK, E, F, GR, I, L, P: Monopoly for pharmacists of supply of pharmaceuticals to the general public. B, D, DK, E, F, I, IRL, P: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: the population and the geographical density of existing pharmacies. F: Pharmacies are authorized according to the needs of the population and within established quotas. Access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) SNC and SARL only. E, I: Establishment of new pharmacies is subject to an economic needs test. D: Establishment of new pharmacies is restricted and only possible through the take-over of an existing pharmacy store.	3) A, FIN, S: Unbound	
	4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations:	4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations:	

¹ Where the establishment of pharmacies is subject to an economic needs test, the main criteria taken into account are: the population, the number of existing pharmacies and their geographical density.

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

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

[†] All Member States except A, FIN and S: The service involved excludes operation of mines, etc.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	"experts géomètres".		
	(iii) Unbound	(iii) Unbound	
B. <u>Computer and Related Services</u>			
(CPC 84 except for CPC 8499 for A) The EC subscribes to the "Understanding on the scope of coverage of Computer Services – (CPC 84)" attached in Annex.			
a) Consultancy Services related to the Installation of Computer Hardware (CPC 841)	1) 2) 3) None 4) (i), (ii) (iii-a) and (iii-b) : Unbound, except as indicated in the horizontal section.	1) 2) 3) None 4) (i), (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None.	
	(iii) Unbound, except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations: I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector. B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector. I: Compliance with an economic needs test is required. GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and five years' professional experience in the sector.	(iii-a) and (iii-b) Unbound except as indicated in the horizontal section	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
b) Software Implementation Services (CPC 842)	1) 2) 3) — None 4) (i), (ii) (iii a) and (iii b): Unbound, except as indicated in the horizontal section.	1) 2) 3) — None 4) (i), (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None.	
	(iii) Unbound, except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations: I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector. B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector. I: Compliance with an economic needs test is required. GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and five years' professional experience in the sector.	(iii) Unbound except as indicated in the horizontal section	
c) Data Processing Services (CPC 843)	1) 2) 3) — None 4) (i), (ii) (iii a) and (iii b): Unbound, except as indicated in the horizontal section.	1) 2) 3) — None 4) (i), (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None.	
	(iii) Unbound, except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations: I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector. B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university	(iii) Unbound except as indicated in the horizontal section	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>degree and three years' professional experience in the sector.</p> <p>I: Compliance with an economic needs test is required.</p> <p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and five years' professional experience in the sector.</p>		
d) Data Base Services (CPC 844)	<p>1) 2) 3) — None</p> <p>4) (i), (ii) (iii a) and (iii b): Unbound, except as indicated in the horizontal section.</p>	<p>1) 2) 3) — None</p> <p>4) (i), (ii): All Member States except FIN: Unbound except as indicated in the horizontal section.</p> <p>FIN: None.</p>	
	<p>(iii) Unbound, except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>I: Compliance with an economic needs test is required.</p> <p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and five years' professional experience in the sector.</p>	<p>(iii) Unbound except as indicated in the horizontal section</p>	
Maintenance and Repair (CPC 845)	<p>1) 2) 3) — None</p> <p>4) (i), (ii) (iii a) and (iii b): Unbound, except as indicated in the horizontal section.</p>	<p>1) 2) 3) — None</p> <p>4) (i), (ii): All Member States except FIN: Unbound except as indicated in the horizontal section.</p> <p>FIN: None.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	(iii) Unbound.	(iii) Unbound.	
e) Other Computer Services (CPC 849)	1) 2) 3) None 4) (i), (ii) (iii-a) and (iii-b): Unbound, except as indicated in the horizontal section.	1) 2) 3) None 4) (i), (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None.	
	(iii) Unbound.	(iii) Unbound.	
C. <u>Research and Development Services</u>			
a) R & D Services on natural sciences (CPC 851)	1) 2) 3) Unbound for all Member States except for A: none. 4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section.	1) 2) 3) Unbound for all Member States except for A: none. 4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section.	
	(iii-a)Unbound, except for F where: concerning the temporary entry of researchers as indicated in the horizontal section subject to the following specific limitations: F: - The researchers are in the possession of an employment contract from a research body. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required - The research body must pay a tax to the International Migration Office. (iii-b) Unbound	(iii-a)Unbound, except as indicated in the horizontal section. (iii-b) Unbound	
b) R & D Services on Social Sciences and Humanities (CPC 852)	1) None 2) None 3) I: Access to the profession of psychologist is restricted to natural persons only. Professional association (no incorporation) among natural persons is permitted. P: Access to the profession of psychologist is restricted to natural persons only.	1) None 2) None 3) None	
	4) (i) and (ii): Unbound except as indicated in the horizontal section	4) (i) and (ii): All Member states except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations:	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		I, P: Residence requirement for psychologists. FIN: None.	
	<p>(iii-a) Unbound, except for F and L where: concerning the temporary entry of researchers as indicated in the horizontal section subject to the following specific limitations:</p> <p>F: - The researchers are in the possession of an employment contract from a research body.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required - The research body must pay a tax to the International Migration Office. <p>(iii-b) Unbound</p>	<p>(iii-a) Unbound, except as indicated in the horizontal section.</p> <p>(iii-b) Unbound</p>	
b) Interdisciplinary R & D services (CPC 853)	<p>1) 2) 3) Unbound for all Member States except for A: none.</p> <p>4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section.</p>	<p>1) 2) 3) Unbound for all Member States except for A: none.</p> <p>4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section.</p>	
	<p>(iii-a) Unbound, except for F where: concerning the temporary entry of researchers as indicated in the horizontal section subject to the following specific limitations:</p> <p>F: - The researchers are in the possession of an employment contract from a research body.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required - The research body must pay a tax to the International Migration Office. <p>(iii-b) Unbound</p>	<p>(iii-a) Unbound, except as indicated in the horizontal section.</p> <p>(iii-b) Unbound</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
D. <u>Real Estate Services</u> ¹ a) Involving Own or Leased Property (All Member States except S: CPC 821. S: CPC 82101, 82102)	1) IRL: Unbound. 2) None 3) E: Access through natural persons, partnership or "sociedad en comandita" only. FIN: Chairman, members of the board and Managing Director have to be Finnish citizen.	1) IRL: Unbound. 2) None 3) None	
	4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: E, GR: Condition of nationality. A: commercial presence required.	4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: F, I, P: Residence requirement. FIN: None.	
	(iii) Unbound	(iii) Unbound	
b) On a Fee or Contract Basis (e.g. Property Evaluation, Estate Management, etc.) (All Member States except S: CPC 822. S: CPC 82201, 82202)	1) IRL: Unbound. 2) None 3) E: Access is restricted to natural persons. FIN: Chairman, members of the board and Managing Director have to be Finnish citizen.	1) IRL: Unbound. 2) None 3) DK: Authorization for authorized estate agent may limit the scope of activity.	
	4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Authorized estate agent. Citizenship requirement unless waived by the Danish Commerce and Companies Agency. Unauthorized estate agent: Citizenship requirement unless waived by the Danish Commerce and Companies Agency. GR: Condition of nationality. A: commercial presence required.	4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK Authorized and unauthorized estate agent: Residence requirement unless waived by the Danish Commerce and Companies Agency. F, I, P: Residence requirement. FIN: None.	
	(iii) Unbound	(iii) Unbound	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
E. <u>Rental/Leasing Services without Operators</u> a) Relating to ships (CPC 83103)	1) F: Chartering of all ships is subject to prior notification. D: Unbound. 2) F: Chartering of all ships is subject to prior notification. D: Unbound. 3) F: Chartering of all ships is subject to prior notification. S: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships.	1) D: Unbound. 2) D: Unbound. 3) None	
	4) (i) and (ii): Unbound except as indicated in the horizontal section	4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None.	
	(iii) Unbound	(iii) Unbound	
b) Relating to Aircraft (CPC 83104)	1) None 2) All Member States except A, FIN and S: Aircraft used by Community air carriers have to be registered in the Member State licensing the air carrier or elsewhere in the Community. Waivers can be granted for short term lease contracts or under exceptional circumstances. 3) All Member States except A: To be registered in the aircraft register of these Member States, the aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific regarding ownership of capital and control (including nationality of directors). 4) (i) and (ii): Unbound except as indicated in the horizontal section (iii) Unbound	1) None 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None. (iii) Unbound	
c) Relating to Other Transport Equipment (CPC 83101, 83102, 83105)	1) None 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section (iii) Unbound	1) None 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None. (iii) Unbound	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d) Relating to Other Machinery and Equipment (CPC 83106, 83107, 83108, 83109)	1) None 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None.	
	(iii) Unbound	(iii) Unbound	
<u>Rental Services with Operators</u> Rental of Vessels with Crew (All Member States except FIN: CPC 7213 and 7223. FIN: only CPC 7213)	1) F: Chartering of all ships is subject to prior notification. A, D, S: Unbound. 2) F: Chartering of all ships is subject to prior notification. A, D, S: Unbound. 3) F: Chartering of all ships is subject to prior notification. A, S: Unbound. 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound.	1) A, D, S: Unbound. 2) A, D, S: Unbound. 3) A, S: Unbound. 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound. FIN: None.	
	(iii) Unbound	(iii) Unbound	
Rental of Commercial Road Vehicles with Operator (CPC 7124)	1) A, S: Unbound. 2) A, S: Unbound. 3) A, S: Unbound. 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound.	1) A, S: Unbound. 2) A, S: Unbound. 3) A, S: Unbound. 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound. FIN: None.	
	(iii) Unbound	(iii) Unbound	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>F. <u>Other Business Services</u></p> <p>a) Advertising (CPC 871)</p>	<p>1) 2) 3) None</p> <p>4) (i) (ii) and (iii-a): Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>(iii-a) Unbound, except for B, D, GR, I, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, D, I, UK, S: relevant qualifications and three years' professional experience. I, UK: for (iii-a) Compliance with an economic needs test is required. GR: Relevant qualifications and five years' professional experience.</p> <p>(iii-b): Unbound.</p>	<p>1) 2) 3) None</p> <p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN: None.</p> <p>(iii-a) Unbound, except as indicated in the horizontal section.</p> <p>(iii-b): Unbound.</p>	
<p>b) Market Research and Opinion Polling (CPC 864)</p>	<p>1) 2) 3) None</p> <p>4) (i) (ii) Unbound except as indicated in the horizontal section (iii) Unbound.</p>	<p>1) 2) 3) None</p> <p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN: None. (iii) Unbound.</p>	
<p>c) Management Consulting Services (CPC 865)</p>	<p>1) 2) 3) None</p> <p>4) (i) (ii), (iii-a) and (iii-b): Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>(iii) Unbound, except for B, D, DK, I, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, D, DK, I, UK, S: Unbound except for managers and senior consultants where: university degree and three years' professional experience. I, UK: for categories (iii-a) and (iii-b), Compliance with an economic needs test is required.</p> <p>I, UK: for categories (iii-a) and (iii-b), Compliance with an economic needs test is required.</p>	<p>1) 2) 3) None</p> <p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None.</p> <p>(iii-a) and (iii-b) Unbound, except as indicated in the horizontal section.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d) Services Related to Management Consulting (CPC 866)	<p>1) 2) 3) None</p> <p>4) (i) (ii), (iii-a) and (iii-b): Unbound except as indicated in the horizontal section and subject to the following specific limitations: (iii) Unbound, except for B, D, DK, I, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, D, DK, I, UK, S: Unbound except for managers and senior consultants where: univesrity degree and three years' professional experience. I, UK: for categories (iii-a) and (iii-b), Compliance with an economic needs test is required.</p>	<p>1) 2) 3) None</p> <p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None.</p> <p>(iii-a) and (iii-b) Unbound, except as indicated in the horizontal section.</p>	
e) Technical Testing and Analysis Services (CPC 8676)	<p>1) I: Unbound for the profession of biologist and chemical analyst. S: Unbound</p> <p>2) S: Unbound</p>	<p>1) I: Unbound for the profession of biologist and chemical analyst. S: Unbound</p> <p>2) S: Unbound</p>	
	<p>3) E: Access for chemical analysis through natural persons only. I: Access for the profession of biologist and chemical analyst through natural persons only. Professional association (no incorporation) among natural persons is permitted. P: Access for the profession of biologist and chemical analyst through natural persons only. S: Unbound</p>	<p>3) S: Unbound</p>	
	<p>4) (i) (ii) and (iii-a): Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>S: Unbound except for category (iii-a). A: commercial presence required.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: S: Unbound I, P: Residence requirement for biologist and chemical analyst. FIN: None</p>	
	<p>(iii) Unbound, except for D, DK, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: D, DK, UK, S: Univesrity degree or technical qualifications demonstrating knowledge and three years'</p>	<p>(iii-a) Unbound, except as indicated in the horizontal section. (iii-b) Unbound</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>professional experience. UK: for categories (iii-a) and (iii-b), Compliance with an economic needs test is required.</p> <p>(iii-b) Unbound</p>		
<p>f) Advisory and Consulting Services Relating to Agriculture, Hunting and Forestry (FIN, part of CPC 88 excluding hunting. S: part of CPC 881 excluding hunting)</p>	<p>1) I: Unbound for activities reserved to agronomist and "periti agrari". 2) None 3) E: Access for agronomist and engineers in forestry is restricted to natural persons. P: Access for agronomist is restricted to natural persons.</p> <p>I: Access for agronomist and "periti agrari" restricted to natural persons. Professional association (no incorporation) among natural persons is permitted.</p>	<p>1) I: Unbound for activities reserved to agronomist and "periti agrari". 2) None 3) None</p>	
	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: Condition of nationality for "periti agrari". A: commercial presence required.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. and subject to the following specific limitations: I, P: Residence requirement for agronomists. FIN: None</p>	
	<p>(iii) Unbound</p>	<p>(iii) Unbound</p>	
<p>g) Advisory and Consulting Services Relating to Fishing (FIN: part of CPC 88. S: part of CPC 882)</p>	<p>1) 2) 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: commercial presence required.</p>	<p>1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. and subject to the following specific limitations: FIN: None</p>	
	<p>(iii) Unbound</p>	<p>(iii) Unbound</p>	
<p>h) Advisory and Consulting Services Relating to Mining (FIN: part of CPC 88. S: part of CPC 883)</p>	<p>1) None 2) None 3) E, P: Access for mining engineers is restricted to natural persons. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: commercial presence required.</p>	<p>1) None 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. and subject to the following specific limitations: P: Residence requirement. FIN: None</p>	
	<p>(iii) Unbound</p>	<p>(iii) Unbound</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
k) Placement and Supply Services of Personnel ¹ Executive Search Services (CPC 87201)	1) A, D, E, FIN, IRL, P, S: Unbound. 2) A, FIN: Unbound. 3) A, D, FIN, P: Unbound. E: State monopoly. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	1) A, D, E, FIN, IRL, P, S: Unbound. 2) A, FIN: Unbound. 3) A, D, FIN, P: Unbound. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	
	(iii) Unbound	(iii) Unbound	
Placement Services (CPC 87202)	1) Unbound 2) A, FIN: Unbound. 3) A, FIN, P: Unbound. D: Subject to a mandate given to the service supplier by the competent authority. The mandate will be granted in function of the situation and development of the labour market. B, F, E, I: State monopoly. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	1) Unbound 2) A, FIN: Unbound. 3) A, FIN, P: Unbound. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	
	(iii) Unbound	(iii) Unbound	
Supply Services of Office Support Personnel (CPC 87203)	1) A, D, F, FIN, I, IRL, NL, P, S: Unbound. 2) A, FIN: Unbound. 3) A, D, FIN, P: Unbound. I: State monopoly. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	1) A, D, F, FIN, I, IRL, NL, P, S: Unbound. 2) A, FIN: Unbound. 3) A, D, FIN, P: Unbound. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	
	(iii) Unbound	(iii) Unbound	
1) Investigation services (CPC 87301)	1) 2) 3) Unbound for all Member States except A and S: none 4) (i) and (ii): Unbound except A and S: unbound as indicated in the horizontal section and subject to the following limitations: A: commercial presence required.	1) 2) 3) Unbound for all Member States except A and S: none 4) (i) and (ii): Unbound except A and S: unbound as indicated in the horizontal section	

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

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
m) Related Scientific and Technical Consulting Services ¹ (CPC 8675)	<p>1) All Member States except A, FIN and S: unbound for exploration services.</p> <p>2) None</p>	<p>1) All Member States except A, FIN and S: unbound for exploration services.</p> <p>D: Application of the national rules on fees and emoluments for all surveying services which are performed from abroad.</p> <p>2) None.</p>	
	<p>3) F: “Surveying”: Access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP, SA and SARL only.</p> <p>I: For certain exploratory services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist.</p> <p>E: Access to profession of surveyors and geologists through natural persons only.</p> <p>P: Access restricted to natural persons.</p> <p>I: Access to profession of surveyors and geologists through natural persons only. Professional association (no incorporation) among natural persons permitted.</p>	<p>3) F: “Exploration and prospection services” subject to authorization.</p>	
	<p>4) (i), (ii) and (iii-a): Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: Commercial presence required.</p> <p>D: Conditions of nationality for publicly appointed surveyors.</p> <p>F: “Surveying” – operations relating to the establishment of property rights and to land law are reserved for EC “experts géomètres”.</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section. and subject to the following specific limitations:</p> <p>I, P: Residence requirement.</p> <p>FIN: None.</p>	
	<p>(iii-b) Unbound.</p>	<p>(iii-a) Unbound except as indicated in the horizontal section. and subject to the following specific limitations:</p> <p>I, P: Residence requirement.</p> <p>(iii-b) Unbound.</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
n) Maintenance and Repair of Equipment (not including Maritime Vessels, Aircraft or Other Transport Equipment) (All Member States except A, FIN and S: CPC 633, 8861, 8866. FIN and S: 633+886. A: 633+8861-8866 excluding also fire arms and ammunition)	1) 2) 3) None 4) (i), (ii) and (iii-a): Unbound except as indicated in the horizontal section	1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None.	
	(iii) Unbound (iii-b) Unbound	(iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound	
o) Building-Cleaning Services (CPC 874)	1) Unbound* 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section	1) Unbound* 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	
p) Photographic Services (CPC 875. All Member States excluding A, FIN and S: excluding retail)	1) All Member States except A and S: unbound except for aerial photography. A,S: None 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section	1) All Member States except A and S: unbound except for aerial photography. A,S: None 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
q) Packaging Services (CPC 876)	1) Unbound for all Member States except A: none 2) 3) None FIN, S: Unbound 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound (iii) Unbound	1) Unbound for all Member States except A: none 2) 3) None FIN, S: Unbound 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound (iii) Unbound	
r) Printing and Publishing (CPC 88442)	1) 2) 3) None 3) I: Foreign participation in publishing companies limited to 49 per cent of capital or of voting rights. 4) (i) and (ii): Unbound except as indicated in the horizontal section (iii) Unbound	1) S: residency requirements for publisher and owner of publishing or printing company 2) None 3) S: residency requirements for publisher and owner of publishing or printing company FIN: Residency requirements for a person in charge of publishing 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following limitations: S: residency requirements for publisher and owner of publishing or printing company FIN: None. Residency requirements for a person in charge of publishing (iii) Unbound	
s) Convention Services (FIN: c relation services and exhibition management services only. A: exhibition management services only)	1) 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section (iii) Unbound	1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None (iii) Unbound	
t) Other Translation Services (A, FIN and S: translation and interpretation services) (CPC 87905)	1) 2) None 3) None 4) (i) (ii), (iii-a) and (iii-b) : Unbound except as indicated in the horizontal section and subject to the following specific limitations:	1) 2) None 3) DK: Authorization for authorized public translators and interpreters may limit the scope of activity. 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	DK: Authorized public translators and interpreters: Citizenship condition unless waived by the Danish Commerce and Companies Agency.	subject to the following specific limitations: DK: Authorized public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency. FIN: None. Residency requirement for certified translators.	
	(iii-a) Unbound, except for GR, I, IRL, UK, S as indicated in the horizontal section and subject to the following specific limitations: GR: Relevant qualifications and five years' professional experience. I, IRL, UK, S: Relevant qualifications and three years' professional experience. I, UK: for categories (iii-a) and (iii-b), Compliance with an economic needs test is required.	(iii-a) and (iii-b) Unbound, except as indicated in the horizontal section.	
Interior Design Services (CPC 87907)*	1) FIN: Unbound 2) FIN: Unbound 3) FIN: Unbound 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound A: commercial presence required	1) FIN: Unbound D: Application of the national rules on fees and emoluments for all services which are performed from abroad. 2) FIN: Unbound 3) FIN: Unbound 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound A: commercial presence required	
	(iii) Unbound	(iii) Unbound	
Collection agency services (CPC 87902)	1) 2) 3) Unbound for all Member States except for A: none 4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section and subject to the following specific limitations: A: commercial presence required	1) 2) 3) Unbound for all Member States except for A: none 4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
2. COMMUNICATION SERVICES			
<p>Postal and Courier services¹ Services relating to the handling² of postal items³ according to the following list of subsectors, whether for domestic or foreign destinations. Subsectors (i), (iv) and (v) may be excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams⁴, plus the registered mail service used in the course of judicial or administrative procedures.</p>	<p>1) 2) 3) Licensing systems may be established for subsectors (I) to (iv) for which a general Universal Service Obligation exists. These licences may be subject to particular universal service obligations and/or financial contribution to a compensation fund. 4) (i) and (ii): Unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section</p>	

¹ The commitment is listed according to the proposed classification that has been notified to WTO by the EC and its Member States on 23 March 2001 (WTO document S/CSS/W/61).

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

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

⁴ “Items of correspondence”: a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>(i) Handling of addressed written communications on any kind of physical medium¹, including</p> <ul style="list-style-type: none"> – Hybrid mail service – Direct mail <p>(ii) Handling of addressed parcels and packages²</p> <p>(iii) Handling of addressed press products³</p> <p>(iv) Handling of items referred to in (i) to (iii) above as registered or insured mail</p> <p>(v) Express delivery services⁴ for items referred to in (i) to (iii) above</p> <p>(vi) Handling of non-addressed items</p> <p>(vii) Document exchange⁵</p> <p>(viii) Other services not elsewhere specified.</p>			
	(iii) Unbound	(iii) Unbound	
<p>2.B. Courier Services (ex 7512; special delivery services only)</p>	<p>1) 2) 3) Unbound for all Member States except for A: none</p> <p>4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) Unbound for all Member States except for A: none</p> <p>4) (i) and (ii): Unbound except for A: unbound except as indicated in the horizontal section</p>	

¹ E.g. letter, postcards.

² Books, catalogues are included hereunder.

³ Journals, newspapers, periodicals.

⁴ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

⁵ 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
2.C. Telecommunication Services			
Value-added services ¹ : Electronic Mail, Voice Mail, On-line Information and Data Base Retrieval, EDI, Code and Protocol Conversion	1) None 2) None 3) P: The direct or indirect participation of natural persons, who are non-nationals of EC Member States or non-EC companies or firms in the capital of carriers of complementary telecommunications services, whose exploitation involves the use of complementary telecommunications infrastructures, cannot exceed 25 per cent. Complementary telecommunications infrastructures are all public telecommunications infrastructures which are not part of the basic telecommunications network. 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	
<p>Telecommunications services are the transport of electro-magnetic signals - sound, data image and any combinations thereof, excluding broadcasting². Therefore, commitments in this schedule do not cover the economic activity consisting of content provision which require telecommunications services for its transport. The provision of that content, transported via a telecommunications service, is subject to the specific commitments undertaken by the European Communities and their Member States in other relevant sectors</p>			
All sub-sectors			<p>The European Communities and their Member States undertake additional commitments as contained in the attachment, all parts of which are equally binding.</p>

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>FIN : The general horizontal requirements for legal entities in GATS/SC/33 shall not apply to the telecommunications sector except as :</p> <ul style="list-style-type: none"> - half of the founders, half of the members of the board of directors and the managing director must have permanent residence in the European Economic Area. If the founder is a legal person, it must have residence in the EEA. 	<p>FIN : The general horizontal requirements for legal entities in GATS/SC/33 shall not apply to the telecommunications sector. Requirements concerning the Åland islands shall continue to apply.</p>	
	<p>1) None except for: P: basic services can be supplied only by companies established in Portugal. GR: access through S.A. and the company must be exclusively engaged in the supply of telecommunication services.</p>	<p>1) None</p>	
	<p>2) None</p>	<p>2) None</p>	
	<p>3) None except for¹: GR: access through S.A. and the company must be exclusively engaged in the supply of telecommunication services. P : The direct or indirect participation of natural persons, who are non-nationals of EC Member States or non-EC companies or firms in the capital of companies supplying basic telecommunications services cannot exceed 25%. F : Indirect: none. Non-EC natural or juridical persons may not hold directly more than 20% of the shares or voting rights of companies authorised to establish and operate radio-based infrastructure for the provision of telecommunications services to the general public. For the application of this provision, companies or firms legally established according to the laws of a Member State of the EC are considered EC juridical persons.</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section</p>	<p>3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section</p>	<p>P: The Government of Portugal has the intention of presenting to the Parliament draft legislation aiming at removing partially the present limitations on foreign equity participation in the capital of companies supplying basic telecommunication services no later than in 1998. In case of approval, the new legislation will be bound no later than in 1999.</p>

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	(iii) Unbound	(iii) Unbound	
<p><u>Domestic and international</u> Domestic and international services provided using any network technology, on a facilities based or resale basis, for public and non-public use, in the following market segments (these correspond to the following CPC numbers: 7521, 7522, 7523, 7524**, 7525, 7526 and 7529**, broadcasting is excluded):</p>			
<p>a. Voice telephone services b. Packet switched data transmission services c. Circuit-switched data transmissions services d. Telex services e. Telegraph services f. Facsimile services g. Leased circuit services</p>	<p>1) None except for:¹ E: none, except that the liberalisation calendar will be as follows: one additional nation-wide licence in January 1998; full liberalisation as from 30.11.1998². IRL: None except for public voice telephony and facilities-based services where none as of 1 January 2000. P: None, except for public voice telephony, telex and telegraph where none as from 1 January 2000, and facilities-based services where none as from 1 July 1999. GR: None except for public voice telephony and facilities-based services where none as of 1 January 2003 2) None 3) None, except for:</p>	<p>1) 2) 3) None</p>	<p>The European Communities and their Member States undertake additional commitments as contained in the attachment, all parts of which are equally binding.</p>
	<p>E: none, except that the liberalisation calendar will be as follows: one additional nation wide licence in January 1998; full liberalisation as from 30.11.1998¹.</p>		

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>IRL: None except for public voice telephony and facilities based services where none as of 1 January 2000.</p> <p>P: None, except for public voice telephony, telex and telegraph where none as from 1 January 2000 and facilities based services where none as from 1 July 1999.</p> <p>GR: None except for public voice telephony and facilities based services where none as of 1 January 2003.</p>		
	4) (i) and (ii) Unbound except as indicated in the horizontal section	4) (i) and (ii) Unbound except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
o. Other services: Mobile and personal communications services and systems	<p>1) None except for: IRL, P: international interconnection of mobile networks with other mobile or fixed networks where none as of 1.1.1999.</p> <p>2) None</p> <p>3) None except for: IRL, P: international interconnection of mobile networks with other mobile or fixed networks where none as of 1.1.1999.</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (All Member States except FIN and S: CPC 511, 512, 513, 514, 515, 516, 517, 518. FIN: CPC 512, 513, 514, 516. S: CPC 511, 512, 513, 514, 516 and 517)</p>	<p>1) All Member States except A,S and FIN: unbound except for 5111 and 5114: none S: Unbound A: Unbound except for 518: None FIN: None</p> <p>2) None</p> <p>3) I: Exclusive rights are granted for construction, maintenance and management of highways and the airport of Rome. P: Exclusive rights are granted for maintenance and management of highways. GR: Nationality condition for managers of the board of directors of construction companies supplying in the public sector.</p> <p>4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR: Nationality condition for managers of construction companies supplying in the public sector. A: commercial presence required.</p>	<p>1) All Member States except A,S and FIN: unbound except for 5111 and 5114: none S: Unbound A: Unbound ewxcept for 518: None FIN: None</p> <p>2) None</p> <p>3) None</p> <p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>(iii-a) Unbound except for NL and F where as indicated in the horizontal section and subject to the following specific limitations: NL: University degree and professional qualifications and three years' professional experience in the sector. F: Unbound except for measures concerning the temporary entry of technicians under the following conditions: - The technician is an employee of a juridical person within the territory of another Member and is transferred to a commercial presence in F which has a contract with that juridical person. - The work permit is delivered for a period not exceeding six months. - The technician presents a work certificate from the commercial presence in F and a letter from the juridical person within the territory of another Member</p>	<p>(iii-a) Unbound, except as indicated in the horizontal section</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	demonstrating its agreement to the transfer. - Compliance with an economic needs test is required. - The commercial presence body must pay a tax to the International Migration Office.		
	(iii-a) for CPC 5111 only: Unbound, except for B, D, DK, UK, S where: as indicated in the horizontal section, and subject to the following specific limitations: B, DK, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: Compliance with an economic needs test is required. D: Unbound except for limited range of services of site investigation work where university degree and professional qualifications and three years' professional experience in the sector.	(iii-a) for CPC 5111 only: Unbound, except as indicated in the horizontal section	
	(iii-b) Unbound	(iii-b) Unbound	
4. DISTRIBUTION SERVICES ¹			
A. <u>Commission Agents' Services</u> (All Member States except S: CPC 621. S: CPC 621+6113)	1) F: Unbound for traders and brokers working in market of national interest. I: Unbound. 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Condition of nationality for activities of traders, commissioners, and brokers working in twenty (20) markets of national interest.	1) F: Unbound for traders and brokers working in market of national interest. I: Unbound. 2) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, E, P: Residence requirement. FIN: None	
	(iii) Unbound	(iii) Unbound	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>B. <u>Wholesale Trade Services</u> (All Member States except S: CPC 622. S: CPC 622, 61111, 61113, 6121)</p>	<p>1) E, I, P: State monopoly on tobacco. F : Unbound for pharmacies. 2) None 3) E, I, P: State monopoly on tobacco. F: Wholesale pharmacies: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: the population and the geographical density of existing pharmacies. are authorized according to the needs of the population and within established quotas. State monopoly on tobacco and matches. 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Condition of nationality for wholesale of pharmaceuticals.</p>	<p>1) None 3) None 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, E, P: Residence requirement. FIN: None</p>	
	(iii) Unbound	(iii) Unbound	
<p>C. <u>Retailing Services</u> (All Member States except A, FIN and S: CPC 631, 632, 633, 61112, 6113, 6121 excluding 63211. A, FIN: CPC 631, 632, 6111, 6113, 6121. S: CPC 631, 632, 61112, 6113, 6121)</p>	<p>1) All Member States except A, FIN and S: Unbound except for mail order: none A, FIN and S: none 2) None 3)¹ B, DK, F, I, P: Economic needs test applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of department stores (large department stores in F and larger than 2000 sq m. in P). Main criteria: the number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. I: Economic needs test on establishment of any new department store/outlet and authorization can be denied in order to protect areas of particular historic and artistic interest.</p>	<p>1) All Member States except A, FIN and S: Unbound except for mail order: none A, FIN and S: none 2) None 3) None</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>S: Economic needs test. The economic needs test, when applied, sets a limit on temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale. Main criteria: the impact on existing stores in the geographic area in question. B: Economic needs test for department stores. DK: Economic needs test for new department stores. F: Economic needs test for larger department stores. E, F, I: State monopoly on tobacco. P: Economic needs test for large (i.e. more than 2000 sq. m.) department stores. S: Individual municipalities may apply economic needs test to temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale.¹ IRL: Unbound for retail of alcoholic beverages.</p>		
	4) (i) and (ii) Unbound except as indicated in the horizontal section, and subject to the following specific limitations: F: Condition of nationality for tobacconists (i.e. buraliste).	4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	
D. <u>Franchising</u> (CPC 8929)	1) 2) 3) None S: unbound 4) (i) and (ii) Unbound except as indicated in the horizontal section, and subject to the following limitations: S: Unbound	1) 2) 3) None S: unbound 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN: None	
	(iii) Unbound	(iii) Unbound	

¹ Sales on a permanent basis from a fixed point of sale or manufacturing facilities are not affected by these rules.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
5. EDUCATIONAL SERVICES (only privately funded services)			
A. <u>Primary Education Services</u> (CPC 921)	<p>1) F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach. FIN, S: Unbound</p> <p>2) FIN, S: Unbound</p> <p>3) FIN, S: Unbound</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN, S: Unbound</p> <p>F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p> <p>I: Condition of nationality for service providers who are authorized to issue State recognized diplomas.</p> <p>GR: Condition of nationality for teachers.</p>	<p>1) FIN, S: Unbound</p> <p>I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p> <p>2) FIN, S: Unbound</p> <p>3) FIN, S: Unbound</p> <p>GR: Majority of members of the Board must be of Greek nationality.</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound</p>	
	(iii) Unbound	(iii) Unbound	
B. <u>Secondary Education Services</u> (CPC 922)	<p>1) FIN, S: Unbound</p> <p>F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p> <p>2) FIN, S: Unbound</p> <p>3) FIN, S: Unbound</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN, S: Unbound</p> <p>F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p> <p>I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p>	<p>1) FIN, S: Unbound</p> <p>I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p> <p>2) FIN, S: Unbound</p> <p>3) FIN, S: Unbound</p> <p>GR: Majority of members of the Board must be of Greek nationality.</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>C. <u>Higher Education Services</u> (CPC 923)</p>	<p>GR: Condition of nationality for teachers.</p> <p>1) F: Condition of nationality. However, third country nationals can have authorization from competent authorities to establish and direct an education institution and to teach. A, FIN, S: Unbound</p> <p>2) A, FIN, S: Unbound</p> <p>3) E, I: Needs test for opening of private universities authorized to issue recognized diplomas or degrees; procedure involves an advice of the Parliament. A, FIN, S: Unbound GR: Unbound for education institutions granting recognized State diplomas.</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, FIN, S: Unbound DK: Condition of nationality for professors. F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach. I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p>	<p>1) I: Condition of nationality for service providers to be authorized to issue State recognized diplomas. A, FIN, S: Unbound</p> <p>2) A, FIN, S: Unbound</p> <p>3) A, FIN, S: Unbound</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN, S: Unbound</p>	
	<p>(iii-a) Unbound except for F and L where: concerning the temporary entry of professors as indicated in the horizontal section and subject to the following specific limitations: F: - The professors have obtained an employment contract from a university or other higher education institution. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required unless those professors are designated directly by the Minister in charge of higher education.</p>	<p>(iii-a) Unbound except as indicated in the horizontal section.</p> <p>(iii-b) Unbound</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>- The recruiting institution must pay a tax to the International Migration Office.</p> <p>(iii-b) unbound</p>		
<p>D. <u>Adult Education Services</u> (CPC 924; for A CPC 9240 except education services for adults by means of radio or television broadcasting)</p>	<p>1) 2) 3) FIN,S: Unbound</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section, and subject to the following limitations: FIN, S: Unbound.</p>	<p>1) 2) 3) FIN,S: Unbound</p> <p>4) (i) and (ii) Unbound except as indicated in the horizontal section, and subject to the following limitations: FIN, S: Unbound.</p>	
	<p>(iii) Unbound</p>	<p>(iii) Unbound</p>	
<p>6. ENVIRONMENTAL SERVICES¹ (S: the offer does not include public works functions whether owned and operated by municipalities, state or federal governments or contracted out by these governments)</p>			
<p>A WATER FOR HUMAN USE AND WASTEWATER MANAGEMENT</p>			
<p>Waste Water services (CPC 9401) <i>Corresponds to Sewage Disposal Services</i></p>	<p>1) Unbound*</p> <p>2) FIN: Unbound None</p> <p>3) FIN: Unbound None</p> <p>4) (i) (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: FIN: Unbound.</p> <p>(iii-b) Unbound</p>	<p>1) Unbound*</p> <p>2) FIN: Unbound None</p> <p>3) FIN: Unbound None</p> <p>4) (i) (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: FIN: Unbound.</p> <p>(iii-b) Unbound</p>	

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

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	(iii) Unbound.	(iii) Unbound.	
B. SOLID/HAZARDOUS WASTE MANAGEMENT Refuse Disposal Services (CPC 9402)	1) Unbound* 2) 3) None 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound.	1) Unbound* 2) 3) None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None	
	(iii) Unbound.	(iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound.	
Sanitation and Similar Services (CPC 9403)	1) Unbound* 2) 3) FIN: Unbound None 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: FIN: Unbound. A: commercial presence required. (iii-b) Unbound.	1) Unbound* 2) 3) FIN: Unbound None 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: FIN: Unbound. (iii-b) Unbound.	
	(iii) Unbound.	(iii) Unbound.	
C. PROTECTION OF AMBIENT AIR AND CLIMATE (CPC 9404) <i>Corresponds to Cleaning Services of Exhaust Gases</i>	1) Unbound for all Member States except FIN: None 2) None 3) S: Government owned monopoly for control services of exhaust-gas from cars and trucks. Such services must be offered on a non-profit basis. 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: A: commercial presence required.	1) Unbound for all Member States except FIN: None 2) None 3) None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None	
	(iii) Unbound. (iii-b) Unbound.	(iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound.	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>D. REMEDIATION AND CLEAN UP OF SOIL AND WATERS Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) <i>Corresponds to parts of Nature and Landscape Protection Services</i></p>	<p>1) Unbound for all Member States except FIN: None 2) 3) None 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: A: commercial presence required. (iii-b) Unbound.</p>	<p>1) Unbound for all Member States except FIN: None 2) 3) None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section. FIN: None</p>	
	<p>(iii) Unbound.</p>	<p>(iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound.</p>	
<p>E. NOISE AND VIBRATION ABATEMENT (CPC 9405)</p>	<p>1) Unbound for all Member States except FIN: None 2) 3) Unbound except A, FIN, S None. 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: A: commercial presence required. (iii-b) Unbound. (iii) Unbound.</p>	<p>1) Unbound for all Member States except FIN: None 2) 3) Unbound except A, FIN, S None. 4) (i) and (ii) All Member States except FIN: Unbound except A, S unbound except as indicated in the horizontal section. FIN: None (iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound.</p>	
<p>F. PROTECTION OF BIODIVERSITY AND LANDSCAPE Nature and Landscape Protection Service (part of CPC 9406)</p>	<p>1) Unbound for All Member States except FIN: None for advisory services. FIN: None. 2) 3) None 4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: A: commercial presence required.</p>	<p>1) Unbound for All Member States except FIN: None for advisory services. FIN: None. 2) 3) None 4) (i) and (ii) All Member States except FIN: Unbound except A, S unbound except as indicated in the horizontal section. FIN: None</p>	
	<p>(iii) Unbound. (iii-b) Unbound.</p>	<p>(iii-a) Unbound except as indicated in the horizontal section. (iii-b) Unbound.</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
G. OTHER ENVIRONMENTAL AND ANCILLARY SERVICES (CPC 94090)	<p>1) Unbound for All Member States except FIN: None for advisory services. FIN: None.</p> <p>2) 3) None</p> <p>4) (i) and (ii) and (iii-a) Unbound except as indicated in the horizontal section, and subject to the following limitations: A: commercial presence required.</p>	<p>1) Unbound for All Member States except FIN: None for advisory services. FIN: None.</p> <p>2) 3) None</p> <p>4) (i) and (ii) All Member States except FIN: Unbound except A, S unbound except as indicated in the horizontal section. FIN: None</p>	
	<p>(iii) Unbound.</p> <p>(iii-b) Unbound.</p>	<p>(iii-a) Unbound except as indicated in the horizontal section.</p> <p>(iii-b) Unbound.</p>	
<p>7. FINANCIAL SERVICES SECTOR¹</p> <p>1. The Communities and their Member States undertake commitments on Financial Services in accordance with the provisions of the "Understanding on Commitments in Financial Services" (the Understanding).</p> <p>2. These commitments are subject to the limitations on market access and national treatment in the "all sectors" section of this schedule and to those relating to the subsectors listed below.</p> <p>3. The market access commitments in respect of modes 1) and 2) apply only to the transactions indicated in paragraphs B.3 and B.4 of the market access section of the Understanding respectively.</p> <p>4. Notwithstanding note 1. above, the market access and national treatment commitments in respect of mode 4) on financial services are those in the "all sectors" section of this schedule.</p> <p>5. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 2(a) of the Financial Services Annex.</p> <p>6. As a general rule and in a non-discriminatory manner, financial institutions incorporated in a Member State of the Community must adopt a specific legal form.</p>			

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
A. <u>Insurance and Insurance-Related Services</u>	<p>(1) A: Promotional activity and intermediation on behalf of a subsidiary not established in the Community or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.</p> <p>A: Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the Community or by a branch established in Austria.</p> <p>DK: Compulsory air transport insurance can be underwritten only by firms established in the Community.</p>	<p>(1) A: Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the Community or by a branch not established in Austria. Exception from the higher tax can be granted.</p>	<p>The European Communities and their Member States undertake additional commitments as contained in the attachment.</p>
	<p>DK: No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>D: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Community or by a branch established in Germany.</p>		
	<p>D: If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>E, I: Unbound for the actuarial profession.</p> <p>FIN: Only insurers having their head office in the European Economic Area or having their branch in Finland may offer insurance services as referred to in sub-paragraph 3 (a) of the Understanding.</p> <p>FIN: The supply of insurance broker services is subject to a permanent place of business in the European Economic Area.</p> <p>F: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the Community.</p>		

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>I: Insurance of risks relating to c.i.f. exports by residents in Italy may be underwritten only by insurance firms established in the Community.</p> <p>I: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Community. This reservation does not apply for international transport involving imports into Italy.</p> <p>P: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EC; only persons or companies established in the EC may act as intermediaries for such insurance business in Portugal.</p> <p>Only persons or companies established in the EC may act as intermediaries for insurance in Portugal of air and maritime transport insurance, covering goods, aircraft, hull and liability.</p> <p>S: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p>		
	<p>(2) A: Promotional activity and intermediation on behalf of a subsidiary not established in the Community or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.</p> <p>A: Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the Community or by a branch established in Austria.</p> <p>DK: Compulsory air transport insurance can be underwritten only by firms established in the Community.</p>	<p>(2) A: Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the Community or by a branch not established in Austria. Exception from the higher tax can be granted.</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>DK: No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>D: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Community or by a branch established in Germany.</p> <p>D: If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>F: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the Community.</p> <p>I: Insurance of risks relating to c.i.f. exports by residents in Italy may be underwritten only by insurance firms established in the Community.</p> <p>I: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Community. This reservation does not apply for international transport involving imports into Italy.</p> <p>P: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EC; only persons or companies established in the EC may act as intermediaries for such insurance business in Portugal.</p> <p>Only persons or companies established in the EC may act as intermediaries for insurance in Portugal of air and maritime transport insurance, covering goods, aircraft, hull and liability.</p>		
	<p>(3) A: The licence for branch offices of foreign insurers has to be denied if the insurer, in the home country, does not have a legal form corresponding or comparable to a joint</p>	<p>(3) FIN: The general agent of the foreign insurance company shall have his place of residence in Finland, unless the company has its head office in</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>stock company or a mutual insurance association.</p> <p>B: Any public bid to acquire Belgian securities made by or on behalf of a person, company or institution outside the jurisdiction of one of the Member States of the European Community shall be submitted to the authorisation of the Minister of Finance.</p> <p>E: Before establishing a branch or agency in Spain to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.</p> <p>E, GR: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.</p> <p>FIN: The managing director, at least one auditor and at least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the European Economic Area, unless the Ministry of Social Affairs and Health has granted an exemption.</p> <p>FIN: Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance. social insurances (statutory pension insurance, statutory accident</p>	<p>the European Economic Area.</p> <p>S: Non life insurance undertakings not incorporated in Sweden conducting business in Sweden are instead of being taxed according to the net result subject to taxation based on the premium income from direct insurance operations.</p> <p>S: A founder of an insurance company shall be a natural person resident in the European Economic Area or a legal entity incorporated in the European Economic Area.</p>	
	<p>F: The establishment of branches is subject to a special authorisation for the representative of the branch.</p> <p>I: Access to actuarial profession through natural persons only. Professional associations (no incorporation) among natural persons permitted.</p> <p>I: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>IRL: The right of establishment does not cover the creation of representative offices.</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>P: Foreign companies may carry out insurance intermediation in Portugal only through a company formed in accordance with the law of a Community Member State.</p> <p>P: In order to establish a branch in Portugal, foreign companies need to demonstrate prior operational experience of at least five years.</p> <p>S: Foreign companies may only establish as a subsidiary or through a resident agent.</p> <p>S: Insurance broking undertakings not incorporated in Sweden may establish a commercial presence only through a branch.</p>		
	<p>(4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the specific conditions: GR: A majority of the members of the board of directors of a company established in Greece shall be nationals of one of the Member States of the Community.</p>	<p>(4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: The management of a branch office must consist of two natural persons resident in Austria. DK: The general agent of an insurance branch will need to have resided in Denmark for the last two years unless being a national of one of the Member States of the Community. The Minister of Business and Industry may grant exemption. DK: Residency requirement for managers and the members of the board of directors of a company. However, the Minister of Business and Industry may grant exemption from this requirement. Exemption is granted on a non-discriminatory basis. E, I: Residence requirement for actuarial profession.</p>	
	(iii) Unbound	(iii) Unbound	
B. <u>Banking and Other Financial Services</u> (excluding insurance)	(1) ¹ B: Establishment in Belgium is required for the	(1) None	The European Communities and their Member States

¹ I: Provision and transfer of financial information and financial data processing entailing trading of financial instruments may be prohibited where the protection of investors is likely to be seriously prejudiced. Only authorised banks and investment firms must comply with conduct of business rules in providing investment advice concerning financial instruments and advice to undertakings on capital structure, industrial strategy and related matters, and advice and service relating to mergers and acquisition of undertakings. Advisory activity should not include asset management.

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 investment advisory services. I: Unbound for "promotori di servizi finanziari" (financial salesmen). IRL: The provision of investment services or investment advice requires either (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a third country service provider has no commercial presence in Ireland and the service is not provided to private individuals), or (II) authorisation in another Member State in accordance with the EC Investment Services Directive.</p>		<p>undertake additional commitments as contained in the attachment.</p>
	<p>(2)¹ D: Issues of securities denominated in Deutschmarks can be lead managed only by a credit institution, subsidiary or branch, established in Germany. FIN: Payments from governmental entities (expenses) shall be transmitted through the Finnish Postal Giro System, which is maintained by the Postipankki Ltd. Exemption from this requirement may be granted on special reason by the Ministry of Finance. GR: Establishment is required for the provision of custodial and depository services involving the administration of interest and principal payments due on securities issued in Greece. UK: Sterling issues, including privately led issues, can be lead managed only by a firm established in the European Economic Area.</p>	<p>(2) None</p>	
	<p>(3) All Member States: - The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies (Articles 6 and 13 of UCITS Directive, 85/611/EEC).</p>	<p>(3) F: In addition to French credit institutions, issues denominated in French francs may be lead managed only by French subsidiaries (under French law) of non-French banks which are authorised, based on sufficient means and commitments in Paris of the</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>- Only firms having their registered office in the Community can act as depositories of the assets of investment funds (Articles 8.1 and 15.1 of the UCITS Directive, 85/611/EEC).</p> <p>A: Only members of the Austrian Stock Exchange may engage in securities trading at the Stock Exchange.</p> <p>A: For trading in foreign exchange and foreign currency authorisation of the Austrian National Bank is required.</p> <p>A: Mortgage bonds and municipal bonds may be issued by banks specialised and authorised for this activity.</p> <p>A: For carrying out services of pension fund management a specialised company only for this activity and incorporated as a stock company in Austria is required.</p> <p>B: Any public bid to acquire Belgian securities made by or on behalf of a person, company or institution outside the jurisdiction of one of the Member States of the European Community shall be submitted to the authorisation of the Minister of Finance.</p>	<p>candidate French subsidiary of a non French bank. These conditions apply to lead banks running the books. A non French bank may be, without restrictions or requirement to establish, jointly lead or co lead manager of Eurofranc bond issue.</p> <p>I: Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>S: A founder of a banking company shall be a natural person resident in the European Economic Area or a foreign bank. A founder of a savings bank shall be a natural person resident in the European Economic Area.</p>	
	<p>DK: Financial institutions may engage in securities trading on the Copenhagen Stock Exchange only through subsidiaries incorporated in Denmark.</p> <p>E: Financial institutions may engage in securities trading in securities listed on an official stock exchange or in the government securities market only through securities firms incorporated in Spain.</p> <p>FIN: At least one half of the founders, the members of the board of directors, the supervisory board and the delegates, the managing director, the holder of the procuracy and the person entitled to sign in the name of the credit institution shall have their place of residence in the European Economic Area, unless the Ministry of Finance grants an exemption. At least one auditor shall have his place of residence in the European Economic Area.</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>FIN: The broker (individual person) on derivative exchange shall have his place of residence in the European Economic Area. Exemption from this requirement may be granted under the conditions set by the Ministry of Finance.</p> <p>FIN: Payments from governmental entities (expenses) shall be transmitted through the Finnish Postal Giro System, which is maintained by the Postipankki Ltd. Exemption from this requirement may be granted on special reason by the Ministry of Finance.</p> <p>GR: Financial institutions may engage in the trading of securities listed on the Athens Stock Exchange only through stock exchange firms incorporated in Greece.</p>		
	<p>GR: For the establishment and operations of branches a minimum amount of foreign exchange must be imported, converted into drachmas and kept in Greece as long as a foreign bank continues to operate in Greece:</p> <ul style="list-style-type: none"> - Up to four (4) branches this minimum is currently equal to half of the minimum amount of share capital required for a credit institution to be incorporated in Greece; - For the operation of additional branches the minimum amount of capital must be equal to the minimum share capital required for a credit institution to be incorporated in Greece. <p>I: In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Communities.</p>		
	<p>I: Clearing and settlement of securities may be conducted only by the official clearing system. A company authorised by the Bank of Italy in agreement with Consob could be entrusted with the activity of clearing, up to the final settlement of securities.</p> <p>I: The public offer of securities (as provided for under Art. 18 of Law 216/74) other than shares, debt securities (including convertible debt securities) can only be made by Italian limited companies, foreign companies duly</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>authorised, public bodies or companies belonging to local authorities whose assigned capital is not below Lit 2 billion.</p> <p>I: Centralised deposit, custody and administration services can be provided only by the Bank of Italy for Government securities, or by Monte Titoli SpA for shares, securities of a participating nature and other bonds traded in a regulated market. Central Securities Depositories must be companies incorporated in Italy.</p>		
	<p>I: In the case of collective investment schemes other than harmonised UCITS under the directive 85/611/EEC, as amended by directive s 88/220/EEC, 2001/107/EC and 2001/108/EC, the trustee/depositary is required to be incorporated in Italy or in another Member State of the European Community, being established through a branch in Italy. Management companies of collective investment schemes not harmonised under the said directives are also required to be incorporated in Italy.</p> <p>I: Only banks, insurance companies, securities investment companies having their legal head office in the European Communities, as well as collective asset management companies incorporated in Italy may carry out activity of pension fund resources management. Management companies (closed end funds and real estate funds) are also required to be incorporated in Italy.</p> <p>IRL: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depositary and management company is required to be incorporated in Ireland or in another Member State of the Community. In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland.</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>IRL: To become a member of a stock exchange in Ireland, an entity must either (I) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (II) be authorised in another Member State in accordance with the EC Investment Services Directive.</p> <p>IRL: The provision of investment services or investment advice requires either (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (the supervisory authority may also authorise branches of third country entities), or (II) authorisation in another Member State in accordance with the EC Investment Services Directive.</p> <p>P: The establishment of non-EC banks is subject to an authorisation issued, on a case by case basis, by the Minister of Finance. The establishment has to contribute to increase the national banking system's efficiency or has to produce significant effects on the internationalisation of the Portuguese economy.</p>		
	<p>P: The services of venture capital may not be provided by branches of venture capital companies having their head office in a non-EC country. Broker-dealer services on the Lisbon Stock Exchange may be provided by broker and dealer companies incorporated in Portugal or by branches of investment firms authorised in another EC country and authorised in their home country to provide those services. Broker and dealer services in the Oporto Derivatives Exchange and in the OTC market may not be provided by branches of non-EC broker/dealer companies. Pension fund management may be provided only by companies incorporated in Portugal and by insurance companies established in Portugal and authorised to take up the life insurance business.</p> <p>UK: Inter-dealer brokers, which are a category of</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>financial institutions dealing in Government debt, are required to be established in the European Economic Area and separately capitalised. S: Undertakings not incorporated in Sweden may establish a commercial presence only through a branch, and in case of banks, also through a representative office.</p>		
	<p>(4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the specific conditions: F: Sociétés d'investissement à capital fixe: condition of nationality for the president of the Board of Directors, the Directors-General and no less than two thirds of the administrators, and also, when the securities firm has a Supervisory Board or Council, for the members of such board or its Director-General, and no less than two thirds of the members of the supervisory Council. GR: Credit institutions should name at least two persons who are responsible for the operations of the institution. Condition of residency applies to these persons.</p>	<p>(4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: Condition of residence within the territory of a Member State of the European Communities for "promotori di servizi finanziari" (financial salesmen).</p>	
	(iii) Unbound	(iii) Unbound	
8. HEALTH SERVICES AND SOCIAL SERVICES			
A. <u>Hospital Services</u> (CPC 9311)	<p>1) Unbound 2) FIN, S: Unbound</p>	<p>1) Unbound 2) FIN, S: Unbound</p>	
	<p>3) FIN, S: Unbound B: The number of beds and use of heavy medical equipment is limited on the basis of a health plan. The needs test is in function of the degree of specialization, their capacity and equipment. The criteria are fixed, arithmetical rules or formulae designed to calculate the needs in function of the population, age scale, death rate and geographical spread. A: Limitation of the number of beds; authorization required according to the national health-service plan is based on the criteria of need; when authorizing the establishment of hospitals due consideration on a case-by-case basis is taken of the density of population,</p>	<p>3) FIN, S: Unbound</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>existing facilities, traffic infrastructure, topographical conditions and the distance between hospitals F, I, L: The number of beds authorized is limited by a health services plan established on the basis of needs. F, I, L, P: Equipment of heavy material is limited by a health services plan established on the basis of needs. I: Private health and sanitary services need authorization by local health authorities. Criteria are based on a ratio in function of population.</p>		
	<p>NL: Quantitative economic needs test fixed by a health plan allowing for a maximum number of beds related to the population of each health region. E: Prior authorization is required by the "Comunidades Autónomas" based on an economic needs test taking into account the population and already existing health services in the given health regions. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN, S: Unbound F: Access to management functions is subject to prior authorization. In granting the authorization conditions such as professional experience and skills, availability of local managers and degree of specialization required, are taken into consideration. GR: Condition of nationality for public hospitals.</p>	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section FIN, S: Unbound</p>	
	(iii) Unbound	(iii) Unbound	
<p>B. <u>Other human health services</u> provided through residential health facilities like health resort hotels and therapeutic bath services (CPC 93193)</p>	<p>1) Unbound 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound except A: unbound except as indicated in the horizontal section</p>	<p>1) Unbound 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound except A: unbound except as indicated in the horizontal section</p>	
	(iii) Unbound	(iii) Unbound	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>C. <u>Social Services</u> (All Member States except A: Only Convalescent and Rest Houses, Old People's Homes. A: all CPC 933)</p>	<p>1) Unbound 2) FIN, S: Unbound 3) FIN, S: Unbound F: Provision of services is permitted by the competent authorities according to local needs. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN, S: Unbound F: Access to management function is subject to prior authorization. In granting the authorization conditions such as professional experience and skills, availability of local managers and degree of specialization required, are taken into consideration. A: commercial presence required</p>	<p>1) Unbound 2) FIN, S: Unbound 3) FIN, S: Unbound 4) (i) and (ii) Unbound except as indicated in the horizontal section FIN, S: Unbound</p>	
	(iii) Unbound	(iii) Unbound	
<p>9. TOURISM AND TRAVEL RELATED SERVICES</p>			
<p>A. <u>Hotels, Restaurants and Catering</u> (CPC 641, 642, 643) (excluding catering in transport services sector, except in A, FIN and S)</p>	<p>1) All Member States except A and FIN: unbound except for catering: none FIN: none A: Unbound 2) None 3) E, GR, P, I: Authorization can be denied in order to protect areas of particular historic and artistic interest. I: Local economic needs test on opening of new bars, cafés and restaurants; authorization can be denied in order to protect areas of particular historic and artistic interest.</p>	<p>1) All Member States except A, FIN and S: unbound except for catering: none FIN: none A: Unbound 2) None 3) None</p>	
	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Cafés and bars: condition of nationality.</p>	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section FIN: none</p>	
	(iii) Unbound	(iii) Unbound	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>B. <u>Travel Agencies and Tour Operators Services</u> (including tour managers) (CPC 7471)</p>	<p>1) S: Requirement of establishment. 2) None 3) B: Authorization for non-EC incorporated companies to act as travel agencies is possible only if the company has a permanent base in Belgium (siège d'opérations permanent) and if the person directing the daily operations (or the person asking for the authorization) is an EC national. P: Requirement of constitution of a commercial company having its corporate base in Portugal. I: Economic needs test. FIN: Licence of the National Consumer Administration is required. Licence may be granted only to Finnish citizens and Finnish registered organizations S: Requirement of establishment. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR: Access limited to two persons per entity.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	
	<p>(iii-a) Unbound except for A, B, D, DK, FIN, I, IRL, S, where: as indicated in the horizontal section and subject to the following specific limitations.</p>	<p>(iii-a) Unbound</p>	
	<p>A, B, D, DK, FIN, I, IRL, S: Unbound except for tour managers (persons whose function to accompany a tour group of minimum of 10 persons, without acting as guides in specific locations) where for A, B, D, DK, FIN, I, IRL, S: professional certificate and three years' professional experience. I: Compliance with an economic needs test is required. (iii-b) Unbound</p>	<p>(iii-b) Unbound</p>	
<p>C. <u>Tourist Guides Services</u> (CPC 7472)</p>	<p>1) A, I, P: Unbound. None 2) None 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p>	<p>1) A: Unbound None 2) None 3) None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section</p>	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	E, I: The right to exercise the profession is reserved for the local organizations of tourist guides. GR, E, F, I, P: Access to the activity is subject to condition of nationality.	FIN: None	
	(iii) Unbound	(iii) Unbound	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than Audio-visual Services)			
A. <u>Entertainment Services</u> (including Theatre, Live Bands and Circus Services) (CPC 9619)	1) Unbound for all Member States except for A and S: none 2) FIN: Unbound None 3) FIN: Unbound None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN: Unbound F: Access to management functions is subject to authorization by the competent authorities. Condition of nationality for managers of entertainment enterprise if authorization for more than two years is required. I: Economic needs test.	1) Unbound for all Member States except for A and S: none 2) FIN: Unbound None S) FIN: Unbound F, I: Unbound for subsidies and any other forms of direct and indirect support. S: Targeted financial support to specific local, regional or national activities. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound	
	(iii-a) Unbound except for A and F where: as indicated in the horizontal section and subject to the following specific limitations. A: access is limited to persons whose main professional activity is in the field of fine arts, deriving the major part of their income from that activity, such persons shall not exercise any other commercial activity in Austria. F: - The artists have obtained an employment contract from authorized entertainment enterprise. - The work permit is delivered for a period not exceeding nine months renewable for a duration of three months.	(iii-a) Unbound except as indicated in the horizontal section	
	(iii-b): Unbound	(iii-b): Unbound	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
B. <u>News and Press Agency Services</u> (CPC 962)	1) None 2) None	1) None S: residency requirements for publisher and owner of publishing or printing company. 2) None	
	3) F: Foreign participation in companies publishing publications in the French language may not exceed 20 per cent of the capital or of voting rights in the company. Press agencies: unbound. I: Special anti-concentration rules operate in the daily press and broadcasting sectors, specific limits are fixed to multimedia ownership. Foreign companies may not control publishing or broadcasting companies: foreign equity participation limited to 49 per cent. P: Foreign participation, whether by natural or juridical persons, in the capital of publishing companies, including newspapers, is limited to 10 per cent, without voting rights. News companies, incorporated in Portugal in juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stock. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: P: Nationality requirement for administrators and managers.	3) None S: residency requirements for publisher and owner of publishing or printing company. 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: S: residency requirements for publisher and owner of publishing or printing company. FIN: None	
	(iii) Unbound	(iii) Unbound	
C. Libraries, archives, museums and other cultural services (CPC 963)	1) 2) 3) Unbound for all Member States except for A: none 4) (i) and (ii) Unbound except in A: unbound except as indicated in the horizontal section	1) 2) 3) Unbound for all Member States except for A: none 4) (i) and (ii) Unbound except in A: unbound except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
D. <u>Sporting and Other Recreational Services other than Gambling and Betting Services</u> (All Member States except A, FIN and S: CPC 9641, 96491, excluding gambling and betting services. A: CPC	1) None 2) None 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: Economic needs test.	1) None 2) None 3) S: Targeted financial support to specific local, regional or national activities 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
964 excluding ski school services and mountain guide services, gambling and betting services. FIN: CPC 964, except as regards i.e. gambling, coin machines and like activities, S: CPC964 except for gambling activities)			
	(iii) Unbound	(iii) Unbound	
11. TRANSPORT SERVICES			
MARITIME TRANSPORT SERVICES International Transport (freight and passengers) CPC 7211 and 7212 less cabotage transport (as defined below – 1) 9) 10)	1) (a) <u>Liner Shipping</u>: none (b) <u>Bulk, tramp, and other international shipping, including passenger transportation</u>: none	1) (a) None (b) None	The following services at the port are made available to international maritime transport suppliers on reasonable and no discriminatory terms and conditions 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain’s services 6. Navigation aids 7. Shore-based

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>operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services</p>
	<p>2) None 3) (a) Establishment of registered company for the purpose of operating a fleet under the national flag of the State of establishment: unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined below – 2): none 4) (a) Ships’ crews: unbound (b) Key personnel employed in relation to a commercial presence as defined under mode 3b) above (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.</p>	<p>2) None 3) (a) Unbound (b) None 4) (a) None (b): (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.</p>	
<p>MARITIME AUXILIARY SERVICES Maritime Cargo Handling Services (as defined below – 4)</p>	<p>1) Unbound except for – no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling equipment 2) None 3) None¹, except: I: Economic needs test. GR: Public monopoly in port areas D: Monopoly in the port of Bremen</p>	<p>1) Unbound except for – no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling equipment 2) None 3) None</p>	

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	
Storage and warehousing Services CPC 742	1) Unbound* 2) None 3) None ¹ 4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	1) Unbound* 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section (iii) Unbound.	
Customs Clearance Services (as defined below – 5)	1) Unbound* 2) None 3) None ¹ 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: “raccoomandatorio marittimo” S: Authorization needed GR: Nationality condition (iii) Unbound.	1) Unbound* 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Requirement of residence (iii) Unbound.	
Container Station and Depot Services (as defined below – 6)	1) Unbound* 2) None 3) None ¹ 4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	1) Unbound* 2) None 3) None,except for: 4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	
Maritime Agency Services (as defined below – 7)	1) None 2) None 3) None, except for: GR: Public monopoly on port area D: Monopoly in the port of Bremen 4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	1) None 2) None 3) None,except for: 4) (i) and (ii): Unbound except as indicated in the horizontal section. (iii) Unbound.	

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(Maritime) Freight Forwarding Services (as defined below - 8)	1) None 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: “raccomandatorio marittimo” S: Authorization needed (iii) Unbound.	1) None 2) None 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section (iii) Unbound.	
C. <u>Air Transport Services</u>			
d) Maintenance and Repair of Aircraft and parts thereof	1) Unbound for all Member States except A: none 2) 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) Unbound for all Member States except A: none 2) 3) None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	
Sales and Marketing	1) None 2) None 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) For distribution through CRS of air transport services provided by CRS parent carrier: unbound. 2) None 3) For distribution through CRS of air transport services provided by CRS parent carrier: unbound. 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	
Computer Reservations System	1) None 2) None 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound. 2) None 3) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound. 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Groundhandling	1) Unbound 2) None 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
Airport Management	1) Unbound 2) Unbound 3) None ¹ 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) (i) and (ii) Unbound except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
E. <u>Rail Transport Services</u> d) Maintenance and Repair of Rail Transport Equipment (CPC 8868)	1) Unbound* 2) A: Unbound A: Unbound S: Operators allowed to establish and maintain their own terminal infrastructure facilities, subject to space and capacity constraints ² 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitation: A: Unbound	1) Unbound* 2) A: Unbound 3) A: Unbound 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section A: Unbound FIN: None	
	(iii) Unbound	(iii) Unbound	

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

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
F. <u>Road Transport Services</u>			
a) Passenger Transportation (All Member States except FIN: CPC 71213 and 7122. FIN: CPC 71213, 71222 and 71223. S: cabotage excluded)	1) Unbound 2) A: Unbound 3) All Member States except FIN: for transport within a Member State (cabotage), by a carrier established outside that Member State: unbound except for rental of non-scheduled services of <u>buses</u> with operator (71223) ¹ where no limitation will apply as from 1996. A: Unbound S: Authorization required for commercial land transport service operations. Authorization is based on the applicants financial situation, experience and capability to supply the services. Limitations on the use of leased vehicles for such operations. - For 7122: E: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: Local demand.	1) Unbound 2) A: Unbound 3) All Member States except FIN and S: Unbound for transport within a Member State (cabotage), by a carrier established outside that Member State. A: Unbound S: Requirement on established entities to use vehicles with national registration.	
	- For 71221 (taxi services): All Member States except in S:: economic needs test ^{2*} , plus. DK: Access for natural persons only, and local establishment requirement. I: Access for natural persons only.		
	- For 71222 (limousine services): DK: Access for natural persons only, and local establishment requirement. FIN: Authorisation required, not extended to foreign registered vehicles. I: Access for natural persons only, and economic needs test. P: Economic needs test.		

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

² **The economic needs test, when applied, sets limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws. Needs test based on the number of service suppliers in the local geographic area.**

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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 71213 (Intercity bussing services):¹ I, E, IRL: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: The existing public transport on the route concerned. F : Unbound. FIN: Authorisation required, not extended to foreign registered vehicles. DK: Economic needs test and residence and citizenship requirement for the manager. Authorization is required for the provision of intercity bussing services granted on the basis of the service provider's special knowledge, experience, certificate of good conduct and adequate financial basis. P: Access through incorporation only.</p>		
	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound DK: Citizenship requirement for managers. P: Nationality requirement for specialist personnel.</p>	<p>4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound DK: Residence requirement for managers. FIN: None</p>	
	<p>(iii) Unbound</p>	<p>(iii) Unbound</p>	
<p>b) Freight Transportation (CPC 7123. S: cabotage excluded)</p>	<p>1) Unbound 2) A: Unbound 3) For transport within a Member State by a carrier established in another Member State: unbound. A,E: Unbound I: For transport within the country, licensing subject to an economic needs test. FIN: Authorisation required, not extended to foreign registered vehicles. S: Authorization required for commercial land transport service operations. Authorization is based on the applicants financial situation, experience and capability</p>	<p>1) Unbound 2) A: Unbound 3) Unbound for transport within a Member State by a carrier established in another Member State. A, E: Unbound. S: Requirement on established utilities to use vehicles with national registration. 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section A: Unbound FIN: None</p>	

¹ Where the supply of a service is subject to an economic needs test, this is essentially based on existing public transport on the route concerned.

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	to supply the services. Limitations on the use of leased vehicles for such operations. 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A: Unbound		
	(iii) Unbound	(iii) Unbound	
d) Maintenance and Repair of Road Transport Equipment (All Member States except A and FIN: CPC 6112. A: 6112+8867. FIN: 612 and parts of 88)	1) Unbound for all Member States except A: None 2) None 3) S: Operators allowed to establish and maintain their own terminal infrastructure facilities subject to space and capacity constraints. 4) (i) and (ii) Unbound except as indicated in the horizontal section	1) Unbound for all Member States except A: None 2) None 3) None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	(iii) Unbound	
H. <u>Services auxiliary to all modes of transport</u> (FIN: excluding maritime transport)			
b) Storage and Warehouse Services (CPC 742) (for all Member States except A and FIN: other than in ports)	1) Unbound* 2) 3) S: Unbound None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: S: Unbound	1) Unbound* 2) 3) S: Unbound None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations S: Unbound FIN: None	
	(iii) Unbound	(iii) Unbound	

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

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

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
c) Freight Transport Agency/Freight Forwarding Services (CPC 748)	1) 2) 3) S: Unbound None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: S: Unbound	1) 2) 3) S: Unbound None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations S: Unbound FIN: None	
	(iii) Unbound	(iii) Unbound	
Pre-shipment Inspection (CPC 749 ¹ wexcept for FIN: CPC 7490 only)	1) 2) 3) A, S: Unbound None 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, S: Unbound	1) 2) 3) A, S: Unbound None 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations A, S: Unbound FIN: None	
	(iii) Unbound	(iii) Unbound	
I. <u>Other Transport Services</u> (Provision of Combined Transport Service)	1) Unbound for all Member States except for FIN: none 2) A,S: Unbound 3) None, without prejudice to the limitations affecting any given mode of transport except in A, S: unbound 4) (i) and (ii) Unbound except as indicated in the horizontal section and subject to the following limitations: A, S: Unbound	1) Unbound for all Member States except for FIN: none 2) A,S: Unbound 3) None, without prejudice to the limitations affecting any given mode of transport except in A, S: unbound 4) (i) and (ii) All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations A, S: Unbound FIN: None	
	(iii) Unbound	(iii) Unbound	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
- Hairdressing services (97021)	1) Unbound ² 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound for all Member States except A: except as indicated in the horizontal section	1) Unbound ² 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound for all Member States except A: except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	

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

² A commitment on this mode is not feasible

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
- Cosmetic treatment, manicuring and pedicuring services (97022)	1) Unbound ¹ 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound for all Member States except A: except as indicated in the horizontal section	1) Unbound ¹ 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound for all Member States except A: except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
- Other beauty treatment services n.e.c. (97029)	1) Unbound ¹ 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound for all Member States except A: except as indicated in the horizontal section	1) Unbound ¹ 2) 3) Unbound for all Member States except A: none 4) (i) and (ii) Unbound for all Member States except A: except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
- Services related to the sale of equipment or to the assignment of a patent	1) 2) 3) Unbound 4) (i) and (ii): Unbound (iii-a) Unbound except for F concerning the temporary entry of technicians where, as indicated in the horizontal section and subject to the following specific limitations: - The technician is an employee of a juridical person within the territory of another Member, and - That juridical person manufactures equipment and has sold that equipment to a commercial presence in France, or - That juridical person has assigned a patent to a commercial presence in France. - The technician is in charge of supervising the construction of the equipment, or of ensuring the preparation for the exploitation of the patent. - The work permit is delivered for a period not exceeding six months - The technician presents a work certificate from the commercial presence in France and a letter from the juridical person within the territory of another Member demonstrating its agreement to the transfer - The commercial presence in France must pay a tax to the International Migration Office.	1) 2) 3) Unbound 4) (i) and (ii): Unbound (iii-a) Unbound except for F concerning the temporary entry of technicians where, as indicated in the horizontal section (iii-b) Unbound	

¹ A commitment on this mode is not feasible

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	(iii-b) Unbound		

GLOSSARY**TERMS USED FOR INDIVIDUAL MEMBER STATES****France**

SC	Société Civile
SCP	Société Civile Professionnelle
SEL	Société d'Exercice Libéral
SNC	Société en Nom Collectif
SCS	Société en Commandite Simple
SARL	Société à Responsabilité Limitée
SCA	Société en Commandite par Actions
SA	Société Anonyme

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

Germany

GmbH & CoKG	Kommanditgesellschaft, bei der der persönlich haftende Gesellschafter eine GmbH (a stock company with limited responsibility) ist.
EWIV	Europäische Wirtschaftliche Interessenvereinigung (European Economic Interest Grouping)

Italy

SPA	Società per Azioni (joint stock company)	
SRL	Società a Responsabilità Limitata (company with limited	responsibility)

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

Ragionieri-periti commerciali	Bookkeeping accounting-auditing
Commercialisti	Bookkeeping-accounting-auditing
Geometri	Surveyors
Ingegneri	Engineers
Architetti	Architects
Geologi	Geologists
Medici	Doctors
Farmacisti	Pharmacists
Psicologi	Psychologists
Veterinari	Veterinarians
Biologi	Biologists
Chimici	Chemists
Periti agrari	Agricultural experts
Agronomi	Agronomists
Attuari	Actuarists

NOTE TO THE SECTION ON INTERNATIONAL MARITIME TRANSPORT SERVICES

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

DEFINITIONS

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

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

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);
- (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

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

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

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

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

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

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

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

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

9) Movement of equipment. International maritime transport suppliers can mov/reposition equipment (i.e. emptycontainers, flatbeds etc.) on their vessels between ports of [country].

10) International maritime transport suppliers can operate vessels of any flag for the purpose of pre- and onward carriage of the international cargo between ports of [country].

ADDITIONAL COMMITMENT BY THE EUROPEAN COMMUNITIES
AND THEIR MEMBER STATES

SCOPE:

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

DEFINITIONS:

User mean service consumer and service suppliers.

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

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

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

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

1. COMPETITIVE SAFEGUARDS:

1.1. Prevention of anti-competitive practices in telecommunications:

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

1.2. Safeguards:

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

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

2. INTERCONNECTION:

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

2.2. Interconnection to be ensured:

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

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

2.3. Public availability of the procedures for interconnection negotiations:

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

2.4. Transparency of interconnection arrangements:

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

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

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

2.5. Interconnection : dispute settlement:

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

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

3. UNIVERSAL SERVICE:

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

4. PUBLIC AVAILABILITY OF LICENSING CRITERIA:

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

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

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

5. INDEPENDENT REGULATORS:

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

6. ALLOCATION AND USE OF SCARCE RESOURCES:

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

**ADDITIONAL COMMITMENTS BY THE EUROPEAN COMMUNITIES
AND THEIR MEMBER STATES**

INSURANCE

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

OTHER FINANCIAL SERVICES

- a) In application of the relevant EC Directives, Member States will make their best endeavours to consider within 12 months complete applications for licenses to conduct banking activities, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country. In cases where such applications are refused, the Member State will make its best endeavours to notify the undertaking in question and give the reasons for the refusal of the application.
- b) Member States will make their best endeavours to respond without undue delay to requests for information by applicants on the status of complete applications for licenses to conduct banking activities, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country.
- c) In application of the relevant EC Directives, Member States will make their best endeavours to consider within 6 months complete applications for licenses to conduct investment services in the securities field, as defined in the Investment Services Directive, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country. In cases where such applications are refused, the Member State will make its best endeavours to notify the undertaking in question and give the reasons for the refusal of the application.
- d) Member States will make their best endeavours to respond without undue delay to requests for information by applicants on the status of complete applications for licenses to conduct investment services in the securities area, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country.

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

1. CPC 84 covers the basic functions used to provide all computer and related services: computer programs defined as the sets of instructions required to make computers work and communicate (including their development and implementation), data processing and storage, and related services, such as consultancy and training services for staff of clients. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of these basic functions. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.
2. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide:
 - consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems; or
 - computer programs defined as the sets of instructions required to make computers work and communicate (in and of themselves), plus consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programs; or
 - data processing, data storage, data hosting or database services; or
 - maintenance and repair services for office machinery and equipment, including computers; or,
 - training services for staff of clients, related to computer programs, computers or computer systems, and not elsewhere classified.
3. **Computer and related services** enable the provision of other services (e.g., banking) by both electronic and other means. However, there is an important distinction between the enabling service (e.g., web-hosting or application hosting) and the content or core service that is being delivered electronically (e.g., banking). In such cases, the content or core service is not covered by CPC 84.