ANNEX II

RESERVATIONS FOR FUTURE MEASURES

Schedule of the European Union

Headnotes

1. The Schedule of the European Union sets out, under Article 8.12 and Article 8.18, the reservations taken by the European Union with respect to future measures that do not conform with obligations imposed by:

(a) Article 8.7 or 8.15;

(b) Article 8.8 or 8.16;

(c) Article 8.9 or 8.17;
(d) Article 8.10; or

(e) Article 8.11.

2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.

3. Each reservation sets out the following elements:

   (a) "sector" refers to the general sector in which the reservation is taken;

   (b) "sub-sector" refers to the specific sector in which the reservation is taken;

   (c) "industry classification" refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in a Party's reservation;

   (d) "type of reservation" specifies the obligation referred to in paragraph 1 for which a reservation is taken;
(e) "description" sets out the scope of the sector, sub-sector or activities covered by the reservation; and

(f) "existing measures" identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

4. In the interpretation of a reservation, all elements of the reservation shall be considered. The "description" element shall prevail over all other elements.

5. A reservation taken at the level of the European Union applies to a measure of the European Union and of a Member State of the European Union at the central level, as well as a measure of a government within a Member State of the European Union, unless the reservation excludes a Member State of the European Union. A reservation taken by a Member State of the European Union applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the reservations of Belgium, the central level of government covers the federal government and the governments of the Regions and the Communities as each of them holds equipollent legislative powers. For the purposes of the reservations of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.
6. This schedule applies only to the territories of the European Union in accordance with subparagraph 1(a) of Article 1.3 and is only relevant in the context of trade relations between the European Union and its Member States with Japan. It does not affect the rights and obligations of the Member States under European Union law.

7. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7, 8.8, 8.15 and 8.16. Those measures (e.g. the need to obtain a licence, universal service obligations, the need to have recognised qualifications in regulated sectors, the need to pass specific examinations, including language examinations and any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas), even if not listed, apply in any case.
8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(i) natural persons or residents of a Member State of the European Union; or

(ii) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in a Member State of the European Union.

Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.
9. For the purposes of this Schedule, "ISIC Rev. 3.1" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC Rev. 3.1, 2002.

10. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Articles 8.7 and 8.15 for:

(a) a measure requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

(b) a measure restricting the concentration of ownership to ensure fair competition;

(c) a measure seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

(d) a measure limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
(c) a measure requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.

11. Measures affecting cabotage in maritime transport services are not listed in this Schedule as they are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.

12. The following abbreviations are used in the list of reservations below:

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<th>EU</th>
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HR  Croatia
HU  Hungary
IE  Ireland
IT  Italy
LT  Lithuania
LU  Luxembourg
LV  Latvia
MT  Malta
NL  Netherlands
PL  Poland
PT  Portugal
RO  Romania
SE  Sweden
SI  Slovenia
SK  Slovak Republic
UK  United Kingdom
List of reservations:

Reservation No. 1 – All sectors
Reservation No. 2 – Professional services – legal services
Reservation No. 3 – Professional services – health related and retail of pharmaceuticals
Reservation No. 4 – Business services – research and development services
Reservation No. 5 – Business services – real estate services
Reservation No. 6 – Business services – rental or leasing services
Reservation No. 7 – Business services – collection agency services and credit reporting services
Reservation No. 8 – Business services – placement services
Reservation No. 9 – Business services – security and investigation services
Reservation No. 10 – Business services – other business services
Reservation No. 11 – Telecommunication
Reservation No. 12 – Construction
Reservation No. 13 – Distribution services
Reservation No. 14 – Education services
Reservation No. 15 – Environmental services
Reservation No. 16 – Financial services
Reservation No. 17 – Health and social services
Reservation No. 18 – Tourism and travel related services
Reservation No. 19 – Recreational, cultural and sporting services
Reservation No. 20 – Transport services and auxiliary transport services
Reservation No. 21 – Agriculture, fishing and water
Reservation No. 22 – Energy related activities
Reservation No. 23 – Other services not included elsewhere
Reservation No. 1 – All sectors

Sector: All sectors

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services

Description:

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

(a) Commercial presence

With respect to Investment liberalisation – Market access:

The EU: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.
Public utilities exist in sectors such as related scientific and technical consulting services, research and development (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. This reservation does not apply to telecommunications and to computer and related services.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In FI: 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 obtaining permission from the competent authorities of the Åland Islands. Restrictions on the right of establishment and right to carry out economic activities by natural persons, who do not enjoy regional citizenship in Åland, or by any enterprise, without obtaining permission from the competent authorities of the Åland Islands.
Existing measures:

FI: Ahvenanmaan maanhankintalaki (Act on land acquisition in Åland) (3/1975), s. 2; and Ahvenanmaan itsehallintolaki (Act on the Autonomy of Åland) (1144/1991), s. 11.

With respect to Investment liberalisation – Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors:

In FR: Types of establishment - pursuant to articles L151-1 and R153-1 of the financial and monetary code, foreign investments in France in sectors listed in article R153-2 of the financial and monetary code are subject to prior approval from the Minister for the Economy.

Existing measures:

With respect to Investment liberalisation – National treatment, Senior management and boards of directors:

In **FR**: Types of establishment - limiting foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not a holder of a permanent residence permit.

With respect to Investment liberalisation – Market access:

In **HU**: Commercial presence should take a form of limited liability company, joint-stock company or representative office. Initial entry as a branch is not permitted except for financial services.

With respect to Investment liberalisation – Market access, National treatment:

In **BG**: Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act.
In commercial corporations in which the State or a municipality holds a share in the capital exceeding 50 per cent, any transactions for disposition of fixed assets of the corporation, to conclude any contracts for acquisition of participating interest, lease, joint activity, credit, securing of receivables, as well as incurring any obligations arising under bills of exchange, are subject to authorisation or permission by the Privatisation Agency or other state or regional bodies, whichever is the competent authority. This reservation does not apply to mining and quarrying, which are subject to a separate reservation in Schedule of the European Union in Annex I to Annex 8-B.

In **IT**: The Government may exercise certain special powers in enterprises operating in the areas of defence and national security, and in certain activities of strategic importance in the areas of energy, transport and communications. This relates to all juridical persons carrying out activities considered of strategic importance in the areas of defence and national security, not only to privatised companies.

If there is a threat of serious injury to the essential interests of defence and national security, the Government has following special powers to:

(i) impose specific conditions in the purchase of shares;
(ii) veto the adoption of resolutions relating to special operations such as transfers, mergers, splitting up and changes of activity; or

(iii) reject the acquisition of shares, where the buyer seeks to hold a level of participation in the capital that is likely to prejudice the interests of defence and national security.

Any resolution, act or transaction (such as transfers, mergers, splitting up, change of activity or termination) relating to strategic assets in the areas of energy, transport and communications shall be notified by the concerned company to the Prime Minister's office. In particular, acquisitions by any natural or juridical person outside the European Union that give this person control over the company shall be notified.

The Prime Minister may exercise the following special powers to:

(i) veto any resolution, act and transaction that constitutes an exceptional threat of serious injury to the public interest in the security and operation of networks and supplies;

(ii) impose specific conditions in order to guarantee the public interest; or

(iii) reject an acquisition in exceptional cases of risk to the essential interests of the State.
The criteria on which to evaluate the real or exceptional threat and conditions and procedures for the exercise of the special powers are laid down in the law.

**Existing measures:**

**IT:** Law 56/2012 on special powers in companies operating in the field of defence and national security, energy, transport and communications; and

Decree of the Prime Minister DPCM 253 of 30.11.2012 defining the activities of strategic importance in the field of defence and national security.

**With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Prohibition of performance requirements, Senior management and boards of directors:**

**In LT:** Enterprises of strategic importance to national security which must belong to the State by the right of ownership (proportion of capital which may be held by private national or foreign persons conforming to national security interests, with respect to investment into enterprise, sectors and facilities of strategic importance to national security, and procedure and criteria for determination of conformity of potential national investors and potential enterprise participants etc.).
Existing measures:

**LT:** Law on Enterprises and Facilities of Strategic Importance for National Security and Other Enterprises of Importance to Ensuring National Security of the Republic of Lithuania of 10 October 2002 No. IX-1132 (As last amended on 30 June 2016 by Law No XII-1272).

With respect to Investment liberalisation – National treatment and Senior management and boards of directors:

In **SE:** Discriminatory requirements for founders, senior management and boards of directors when new forms of legal association are incorporated into Swedish law.

(b) **Acquisition of real estate**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In **HU:** The acquisition of state-owned properties.
With respect to Investment liberalisation – Market access, National treatment:

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

Existing measures:

HU: Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter II (Paragraph 6-36) and Chapter IV (Paragraph 38-59)); and Act CCXII of 2013 on the transitional measures and certain provisions related to Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter IV (Paragraph 8-20)).

In LV: The acquisition of rural land by nationals of Japan or of a third country, including with regard to the authorisation process for the acquisition of rural land.
Existing measures:

**LV**: Law on land privatisation in rural areas, ss. 28, 29, 30.

In **SK**: Foreign companies or natural persons may not acquire agricultural and forest land outside the border of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.). For transparency purposes, the regulation of land use provided for in Act No 44/1988 on protection and exploitation of natural resources at the time of the signature of this Agreement is not a non-conforming measure.

Existing measures:

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access:

In BG: Foreign natural and foreign juridical persons (including through a branch) cannot acquire ownership of land in Bulgaria. Juridical persons of Bulgaria with foreign participation cannot acquire ownership of agricultural land. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and real estate property rights (right to use, right to build, right to raise a superstructure and servitudes). Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.
Existing measures:

**BG:** Constitution of the Republic of Bulgaria, article 22; Law on Ownership and Use of Agricultural Land, article 3; and Law on Forests, article 10.

In **EE:** Non-European Economic Area (EEA), non-Organisation for Economic Co-operation and Development natural or legal persons can acquire an immovable which contains agricultural and/or forest land only with the authorisation of the county governor and the authorisation of the municipal council, and they must be able to prove in a way prescribed by law that the immovable to be acquired will, according to its intended purpose, be used efficiently, sustainably and purposefully.

Existing measures:

**EE:** Kinnisasja omandamise kitsendamise seadus (Restrictions on Acquisition of Immovables Act) Chapters 2 and 3.
With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services - Market access, National treatment:

In LT: Any measure which is consistent with the commitments taken by the European Union and which are applicable in Lithuania in GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the Constitutional Law, the Law on Land and the Law on the Acquisition of Agricultural Land. However, local governments (municipalities) and other national entities of Members of the Organisation for Economic Co-operation and Development and North Atlantic Treaty Organization conducting economic activities in Lithuania, which are specified by the constitutional law in compliance with the criteria of European Union and other integration which Lithuania has embarked on, are permitted to acquire into their ownership non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities.
Existing measures:

LT: Constitution of the Republic of Lithuania;
Law on land, of 27 January 2004, No. IX-1983; and

(c) Recognition

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In EU: The European Union directives on mutual recognition of diplomas and other professional qualification only apply to the citizens of the European Union. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State.
(d) **Most-Favoured-Nation Treatment**

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

The **EU**: According differential treatment pursuant to any international investment treaties or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

The **EU**: According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:

(i) creates an internal market in services and investment;

(ii) grants the right of establishment; or

(iii) requires the approximation of legislation in one or more economic sectors.

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

The approximation of legislation means:

(i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other Party or parties to that agreement; or

(ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the Party or parties to the regional economic integration agreement.
Existing measures:

EU: European Economic Area;
Stabilisation Agreements;
EU-Swiss Confederation bilateral agreements; and
Deep and Comprehensive Free Trade Agreements.

The EU: According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the following Member States of the European Union: BE, DE, DK, EL, ES, FR, IE, IT, LU, NL, PT, UK, and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.

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

(i) financial support to research and development projects (the Nordic Industrial Fund);

(ii) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and
(iii) financial assistance to companies\(^1\) utilizing environmental technology (the Nordic Environment Finance Corporation).

This reservation is without prejudice to the exclusion of procurement by a Party or subsidies in paragraphs 5 and 6 of Article 8.12, and subparagraphs 2(c) and (e) of Article 8.14.

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

In **PT**: Waiving nationality requirements for the exercise of certain activities and professions by natural persons supplying services for countries in which Portuguese is the official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Principe).

\(^1\) This applies to East European companies, which are cooperating with one or more Nordic companies.
(e) Arms, ammunitions and war material

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In EU: Production or distribution of, or trade in, arms, munitions and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.
Reservation No. 2 – Professional services – legal services

Sector: Professional services - legal services: services of notaries and by bailiffs; accounting and bookkeeping services; auditing services, taxation advisory services; architecture and urban planning services, engineering services, and integrated engineering services

Industry classification: Part of CPC 861, part of 87902, 862, 863, 8671, 8672, 8673, 8674, part of 879

Type of reservation: Market access

National treatment

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) Legal services

The EU, with the exception of SE: Reserves the right to adopt or maintain any measure with respect to the supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels", and with respect to services provided by bailiffs who are appointed by an official act of government (part of CPC 861, part of 87902).
With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In **BG**: Full national treatment on the establishment and operation of companies, as well as on the supply of services, may be extended only to companies established in, and citizens of, the countries with whom preferential arrangements have been or will be concluded (part of CPC 861).

In **LT**: Attorneys from foreign countries can participate as advocates in court only in accordance with bilateral agreements on legal assistance (part of CPC 861).
(b) Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219, 86220)

With respect to Cross-border trade in services – Market access:

In HU: Cross-border activities for accounting and bookkeeping.

Existing measures:

HU: Act C of 2000; and
(c) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)

With respect to Cross-border trade in services - National treatment:

In BG: An independent financial audit shall be implemented by registered auditors who are members of the Institute of the Certified Public Accountants. Subject to reciprocity, the Institute of the Certified Public Accountants shall register an audit entity of Japan or of a third country upon the latter furnishing proof that:

(i) three-fourths of the members of the management bodies and the registered auditors carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors and have passed successfully the examinations for it;

(ii) the audit entity carries out independent financial audit in accordance with the requirements for independence and objectivity; and

(iii) the audit entity publishes on its website an annual transparency report or performs other equivalent requirements for disclosure in case it audits public-interest entities.
**Existing measures:**

**BG:** Independent Financial Audit Act.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In **CZ:** Only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to nationals of the Czech Republic or of the Member States of the European Union may be authorised to carry out audits in the Czech Republic.

**Existing measures:**

**CZ:** Law of 26 March 2009 no. 93/2009 Coll., on Auditors.

With respect to Cross-border trade in services – Market access, National treatment:

In **UK:** Cross-border supply of auditing services.

**Existing measures:**

**UK:** Companies Act 2006.
With respect to Cross-border trade in services – Market access:

In **HU**: Cross-border supply of auditing services.

*Existing measures:*

**HU**: Act C of 2000; and

In **PT**: Cross-border supply of auditing services.

*(d) Architecture and urban planning services (CPC 8674)*

With respect to Cross-border trade in services – Market access, National treatment:

In **HR**: The cross-border supply of urban planning.
Reservation No. 3 - Professional services – health related and retail of pharmaceuticals

Sector: Health related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists

Industry classification: CPC 63211, 85201, 9312, 9319, 93121

Type of reservation: Market access

National treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) Medical and dental services: services provided by midwives, nurses, physiotherapists, psychologists and paramedical personnel (CPC 63211, 85201, 9312, 9319, CPC 932)

In FI: The supply of all health-related professional services, whether publicly or privately funded, including medical and dental services, services provided by midwives, physiotherapists and paramedical personnel and services provided by psychologists, excluding services provided by nurses (CPC 9312, 93191).

Existing measures:

In BG: The supply of all health-related professional services, including medical and dental services, services provided by nurses, midwives, physiotherapists and paramedical personnel and services provided by psychologists (CPC 9312, part of 9319).

Existing measures:
BG: Law for Medical Establishment, Professional Organisation of Medical Nurses, Midwives and Associated Medical Specialists Guild Act.
With respect to Investment liberalisation – Market access:

In **UK**: Establishment for doctors under the National Health Service is subject to medical manpower planning (CPC 93121, 93122).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access and National treatment:

In **CZ, MT**: The supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, psychologists, as well as other related services (CPC 9312, part of 9319).
Existing measures:

CZ: Act No 296/2008 Coll., on Safeguarding the Quality and Safety of Human Tissues and Cells Intended for Use in Man ("Act on Human Tissues and Cells");
Act No 378/2007 Coll., on Pharmaceuticals and on Amendments to Some Related Acts (Act on Pharmaceuticals);
Act. 123/2000 Coll., on Medical Devices; and

With respect to Cross-border trade in services – Market access, National treatment:

The EU, with the exception of NL and SE: The supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, requires residency. These services may only be provided by natural persons physically present in the territory of the European Union (CPC 9312, part of 93191).
In **BE, UK**: The cross-border supply of medical, dental and midwives services and services provided by nurses, physiotherapists, psychologists and paramedical personnel (part of CPC 85201, 9312, part of 93191, in addition part of 85201 in BE).

In **UK**: For service suppliers not physically present in the territory of the UK (part of CPC 85201, 9312, part of 93191).

(b) **Veterinary services (CPC 932)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: A veterinary medical establishment may be established by a natural or a legal person.

The practice of veterinary medicine is subject to a condition of nationality of a Member State of the European Union or the EEA, otherwise a permanent residence permit is required for foreign nationals (physical presence is required).
With respect to Cross-border trade in services – Market access, National treatment:

In **BE, LV**: Cross-border supply of veterinary services.

(c) **Retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists (CPC 63211)**

With respect to Investment liberalisation – Market access and Cross-border trade in services –

**Market access:**

The **EU**, with the exception of **EL, IE, LU, LT, NL, and UK**: For restricting the number of suppliers entitled to provide a particular service in a specific local zone or area on a non-discriminatory basis in order to prevent oversupply in areas of limited demand. An economic needs test may therefore be applied, taking into account such factors as the number of and impact on existing establishments, transport infrastructure, population density or geographic spread.
The EU, with the exception of BE, BG, CZ, EE, and IE: Mail order is only possible from Member States of the EEA, thus establishment in any of those countries is required for the retail of pharmaceuticals and specific medical goods to the general public in the European Union.

In BE: Mail order is only authorised for pharmacies open to the public, thus establishment in Belgium is required for the retail of pharmaceuticals and specific goods to the general public.

In BG, EE and ES: The mail order of pharmaceuticals is prohibited.

In CZ: Mail order is only possible from Member States of the European Union.

In IE and LT: The mail order of pharmaceuticals requiring a prescription is prohibited.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In FI: Retail sales of pharmaceutical products.
With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **SE**: Retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public.

With respect to Cross-border trade in services – Market access, National treatment:

In **UK**: The cross-border retail sales of pharmaceuticals and of medical and orthopaedic goods, and other services supplied by pharmacists.
Existing measures:


**BE**: Arrêté royal du 21 janvier 2009 portant instructions pour les pharmaciens; and Arrêté royal du 10 novembre 1967 relatif à l'exercice des professions des soins de santé.

**FI**: Lääkelaki (Medicine Act) (395/1987).

**SE**: Law on trade with pharmaceuticals (2009:336); Regulation on trade with pharmaceuticals (2009:659); and The Swedish Medical Products Agency has adopted further regulations, the details can be found at (LVFS 2009:9).
Reservation No. 4 – Business services – research and development services

Sector: Business services - research and development services

Industry classification: CPC 851, 852, 853

Type of reservation: Market access

National treatment

Section: Cross-border trade in services
Description:

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

In **RO**: With regard to the cross-border supply of research and development services.

*Existing measures:*

**RO**: Governmental Ordinance no. 6 / 2011;
Order of Minister of Education and Research no. 3548 / 2006; and
Governmental Decision no. 134 / 2011.
Reservation No. 5 – Business services – real estate services

Sector: Business services – Real estate services

Industry classification: CPC 821, 822

Type of reservation: Market access

National treatment

Section: Cross-border trade in services

Description:

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

In CZ and HU: Cross-border supply of real estate services.
Reservation No. 6 – Business services – rental or leasing services

Sector: Business services - rental or leasing services without operators

Industry classification: CPC 832

Type of reservation: Market access

National treatment

Section: Cross-border trade in services

Description:

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

In BE and FR: Cross-border supply of leasing or rental services without operator concerning personal and household goods.
Reservation No. 7 – Business services – collection agency services and credit reporting services

Sector: Business services - collection agency services, credit reporting services

Industry classification: CPC 87901, 87902

Type of reservation: Market access
National treatment

Section: Cross-border trade in services

Description:

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

The EU, with the exception of ES, LV and SE, with regard to the supply of collection agency services and credit reporting services.
Reservation No. 8 – Business services – placement services

Sector: Business Services – placement services

Industry classification: CPC 87201, 87202, 87203, 87204, 87205, 87206, 87209

Type of reservation: Market access

National treatment

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

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

With the exception of HU and SE: The supply of placement services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206, 87209).
With the exception of BE, HU and SE: To require establishment and to prohibit the cross-border supply of placement services of office support personnel and other workers.

In AT, BG, CY, CZ, EE, FI, MT, PL, PT, RO, SI and SK: The establishment of placement services of office support personnel and other workers.

In LT and LV: The supply of placement services of office support personnel.

In DE and IT: To restrict the number of suppliers of placement services.

In FR: These services can be subject to a state monopoly.

In DE: The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-European Union and non-EEA personnel for specified professions (CPC 87202).

In AT, BG, CY, CZ, DE, EE, FI, MT, LT, LV, PL, PT, RO, SI and SK: The supply of supply services of office support personnel.
In **FR, IE, IT** and **NL**: To require establishment and to prohibit the cross-border supply of supply services of office personnel.

In **IT**: To restrict the number of suppliers of supply services of office personnel (87203).

In **BG, CY, CZ, DE, EE, FI, MT, LT, LV, PL, PT, RO, SI** and **SK**: The supply of executive search services.

In **IE**: To require establishment and to prohibit the cross-border supply of the supply of executive search services (87201).

**With respect to Investment liberalisation – Market access:**

In **ES**: To restrict the number of suppliers of executive search services, and .to restrict the number of suppliers of placement services (CPC 87201, 87202).
Existing measures:


**BG**: Law for Promotion of the Employability, articles 26, 27, 27a and 28.


**DE**: Sec. 38 Employment Regulation (Beschäftigungsverordnung); and Sec. 292 Social Code No. III Employment Promotion (Drittes Buch Sozialgesetzbuch, SGB III).

**DK**: §§ 8a – 8f in law decree no. 73 of 17th of January 2014 and specified in decree no. 228 of 7th of March 2013 (employment of seafarers); and Employment Permits Act 2006. S1(2) and (3).
EL: Law 4052/2012 (Official Government Gazette 41 A) as amended to some of its provision by the law N.4093/2012 (Official Government Gazette 222 A).

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia, artículo 117 (tramitado como Ley 18/2014, de 15 de octubre).


HR: Act on Employment Mediation and Unemployment Rights (OG 80/08, 121/10, 118/12 and 153/13);
Ordinance on performance of activities related to employment (OG 8/14);
Labour Act (OG 93/14) articles 44 to 47; and
Aliens Act (OG 130/11 and 74/12) for employment of aliens in Croatia.

IE: Employment Permits Act 2006. S1(2) and (3).

IT: Legislative Decree 276/2003 articles 4, 5.


MT: Employment and Training Services Act, (Cap 343) (Articles 23 to 25); and Employment Agencies Regulations (S.L. 343.24).

PL: Article 18 of the Act of 20 April 2004 on the promotion of employment and labour market institutions (Dz. U. of 2015, Item. 149, as amended).

PT: Decree-Law No 260/2009 of 25 September, as amended by Law No. 5/2014 of 12 February (access and provision of services by placement agencies).


**SK:** Act No 5/2004 on Employment Services; and Act No 455/1991 on Trade Licensing.
**Reservation No. 9 – Business services – security and investigation services**

**Sector:** Business services – security and investigation services  

**Industry classification:** CPC 87301, 87302, 87303, 87304, 87305, 87309  

**Type of reservation:** Market access  
- National treatment  
- Prohibition of performance requirements  
- Senior management and boards of directors  

**Section:** Investment liberalisation and Cross-border trade in services
Description:

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

(a) Security services (CPC 87302, 87303, 87304, 87305, 87309)

    With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In BG, CY, CZ, EE, LT, LV, MT, PL, RO, SI and SK: The supply of security services.

In DK, HR and HU: The supply of the following subsectors: guard services (87305) in HR and HU, security consultation services (87302) in HR, airport guard services (part of 87305) in DK and armoured car services (87304) in HU.
With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **BE**: The European Union nationality is required for boards of directors of companies providing guard and security services (87305) as well as consultancy and training relating to security services (87302). The senior management of companies providing guard and security consultancy services are also required to be resident nationals of a Member State of the European Union.

In **FI**: Licences to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA.

With respect to Cross-border trade in services – Market access, National treatment:

In **BE, ES, FI, FR** and **PT**: The supply of security services by a foreign provider on a cross-border basis is not allowed. Nationality requirements exist for specialised personnel in PT, for private security personnel in ES and for managing directors and directors in FR.
Existing measures:


**CZ**: Trade Licensing Act.

**DK**: Regulation on aviation security.


**LT**: Law on security of Persons and Assets 8 July 2004 No. IX-2327.

**LV**: Security Guard Activities Law (Sections 6, 7, 14).


**PT**: Law 34/2013; and Ordinance 273/2013.

**SI**: Zakon o zasebnem varovanju (Law on private security).
(b) Investigation services (CPC 87301)

The EU, with the exception of AT and SE: The supply of investigation services.

With respect to Investment liberalisation - Market access and Cross-border trade in services – Market access:

In LT and PT: Investigation services are a monopoly reserved to the State.
Reservation No. 10 – Business services – other business services

Sector: Business services – other business services (translation and interpretation services, duplicating services, services incidental to energy distribution and services incidental to manufacturing)

Industry classification: CPC 87905, 87904, 884, 887

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) **Translation and interpretation services (CPC 87905)**

   With respect to Cross-border trade in services – Market access, National treatment:

   In **HR**: Cross-border supply of translation and interpretation of official documents.

(b) **Duplicating services (CPC 87904)**

   With respect to Cross-border trade in services – Market access:

   In **HU**: Requiring establishment for the supply of duplicating services.
(c) Services incidental to energy distribution and services incidental to manufacturing (part of CPC 884, 887 other than advisory and consulting services)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In HU: Services incidental to energy distribution, and to the cross-border supply of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors.

(d) Maintenance and repair of vessels, rail transport equipment and aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868)

With respect to Cross-border trade in services – Market access, National treatment:

In EU, with the exception of DE, EE and HU: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of transport equipment from outside its territory.
In **EU**, with the exception of **CZ, EE, HU, LU** and **SK**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of internal waterways transport vessels from outside its territory.

In **EU**, with the exception of **EE, HU** and **LV**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of maritime vessels from outside its territory.

In **EU**, with the exception of **AT, EE, HU, LV**, and **PL**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of aircraft and parts thereof from outside its territory (part of CPC 86764, CPC 86769, CPC 8868).

In **EU**: Only recognised organisations authorised in the European Union may carry out statutory surveys and certification of ships on behalf of Member States of the European Union. Establishment may be required.

**Existing measures:**

(e) Other business services related to aviation

With respect to Investment liberalisation - Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

The EU: According differential treatment to a third country pursuant to existing or future bilateral agreements relating to the following services:

(i) the selling and marketing of air transport services;

(ii) computer reservation system (CRS) services;

(iii) maintenance and repair of aircrafts and parts; or

(iv) rental or leasing of aircraft without crew.
Reservation No. 11 – Telecommunication

Sector: Telecommunication services
Type of reservation: Market access
National treatment
Section: Investment liberalisation and Cross-border trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to broadcast transmission services. Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
Reservation No. 12 – Construction

Sector: Construction services

Industry classification: CPC 51

Type of reservation: Market access

National treatment

Section: Investment liberalisation and Cross-border trade in services

Description:

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

In LT: The right to prepare design documentation for construction works of exceptional significance is only given to a design enterprise registered in Lithuania or a foreign design enterprise which has been approved by an institution authorised by the Government for those activities. The right to perform technical activities in the main areas of construction may be granted to a non-Lithuanian person who has been approved by an institution authorised by the Government of Lithuania.
Reservation No. 13 – Distribution services

Sector: Distribution services

Industry classification: CPC 62117, 62251, 8929, part of 62112, 62226, 63107

Type of reservation: Market access

National treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) **Distribution of pharmaceuticals**

In **BG**: Cross-border wholesale distribution of pharmaceuticals (CPC 62251).

In **FI**: Distribution of pharmaceutical products (CPC 62117, 62251, 8929).

*Existing measures:*

**BG**: Law on Medicinal Products in Human Medicine.

**FI**: Lääkelaki (Medicine Act) (395/1987).
(b) **Distribution of alcoholic beverages**

    In **FI**: Distribution of alcoholic beverages (part of CPC 62112, 62226, 63107, 8929).

    *Existing measures:*
    
    **FI**: Alkoholilaki (Alcohol Act) (1143/1994).

(c) **Other distribution (part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC 62276, CPC 63108, part of CPC 6329)**

    With respect to Cross-border trade in services – Market access, National treatment:

    In **BG**: Wholesale distribution of chemical products, precious metals and stones, medical substances and products and objects for medical use; tobacco and tobacco products and alcoholic beverages. Bulgaria reserves the right to adopt or maintain any measure with respect to the services provided by commodity brokers.
Existing measures:
In **BG**: Law on Medicinal Products in Human Medicine;
Law of Veterinary Activity;
Law for Prohibition of Chemical Weapons and for Control over Toxic Chemical Substances and Their Precursors;
Law for Tobacco and Tobacco Products;
Law on excise duties and tax warehouses; and
Law on wine and spirits.
Reservation No. 14 – Education services

Sector: Education services

Industry classification: CPC 92

Type of reservation: Market access

National treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services

Description:

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

The EU: All educational services which receive public funding or State support in any form, and are therefore not considered to be privately funded. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis.
The EU, with the exception of CZ, NL, SE and SK: With respect to the supply of privately funded other education services, which means other than those classified as being primary, secondary, higher and adult education services (CPC 92).

In BG, IT and SI: To restrict the cross-border supply of privately funded primary education services (CPC 921).

In BG and IT: To restrict the cross-border supply of privately funded secondary education services (CPC 922).

In AT: To restrict the cross-border supply of privately funded adult education services by means of radio or television broadcasting (CPC 924).

In CY, FI, MT and RO: The supply of privately funded primary, secondary, and adult education services (CPC 921, 922, 924).

In AT, BG, CY, FI, MT and RO: The supply of privately funded higher education services (CPC 923).
In **CZ** and **SK**: The majority of the members of the board of directors of an establishment providing privately funded education services must be nationals of that country (CPC 921, 922, 923 for SK other than 92310, 924).

In **SI**: The majority of the members of the board of directors of an establishment providing privately funded secondary or higher education services must be Slovenian nationals (CPC 922, 923).

In **SE**: Educational services suppliers that are approved by public authorities to provide education. This reservation applies to privately funded educational services suppliers with some form of State support, *inter alia* educational service suppliers recognised by the State, educational services suppliers under State supervision or education which entitles to study support (CPC 92).

In **SK**: EEA residency is required for providers of all privately funded education services other than post-secondary technical and vocational education services. An economic needs test may apply and the number of schools being established may be limited by local authorities (CPC 921, 922, 923 other than 92310, 924).
**Existing measures:**

**BG**: Public Education Act, article 12; Law for the Higher Education, paragraph 4 of the additional provisions; and Vocational Education and Training Act, article 22.

**FI**: Perusopetuslaki (Basic Education Act) (628/1998); Lukiolaki (General Upper Secondary Schools Act) (629/1998); Laki ammatillisesta koulutuksesta (Vocational Training and Education Act) (630/1998); Laki ammatillisesta aikuiskoulutuksesta (Vocational Adult Education Act) (631/1998); Ammattikorkeakoululaki (Polytechnics Act) (351/2003); and Yliopistolaki (Universities Act) (558/2009).

**IT**: Royal Decree 1592/1933 (Law on secondary education); Law 243/1991 (Occasional public contribution for private universities); Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario); and Decreto del Presidente della Repubblica (DPR) 25/1998.

**SK**: Act 245/2008 on education; Act 131/2002 on Universities, Articles 2, 47, 49a; and Act 596/2003 on State Administration in Education and School Self-government, Article 16.
Reservation No. 15 – Environmental services

Sector: Environmental services: waste and soil management

Industry classification: CPC 9401, 9402, 9403, 94060

Type of reservation: Market access

Section: Cross-border trade in services

Description:

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

In DE: The supply of waste management services other than advisory services, and with respect to services relating to the protection of soil and the management of contaminated soils, other than advisory services.
Reservation No. 16 – Financial services

Sector: Financial services

Industry classification:

Type of reservation: Market access
National treatment
Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

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

(a) All financial services

With respect to Investment liberalisation – Market access:

The EU: To require a financial institution, other than a branch, when establishing in a Member State of the European Union to adopt a specific legal form, on a non-discriminatory basis.
(b) Insurance and insurance-related services

With respect to Cross-border trade in services – Market access, National treatment:

The EU, with the exception of CY, LV, LT, MT and PL: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

- maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

- goods in international transit;

(ii) Reinsurance and retrocession; and

(iii) Services auxiliary to insurance.
In **BG**: Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Bulgaria may not be underwritten by foreign insurance companies directly.

In **CY**: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

   - maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

   - goods in international transit;

(ii) Insurance intermediation;

(iii) Reinsurance and retrocession; and

(iv) Services auxiliary to insurance.
In **FR**: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the European Union.

*Existing measures:*

**FR**: Article L 310-10 du code des assurances.

In **IT**: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union, except for international transport involving imports into Italy.

*Existing measures:*

**IT**: Article 29 of the code of private insurance (Legislative decree no. 209 of 7 September 2005).

In **IT**: Requiring establishment and prohibiting the cross-border supply of actuarial services.

*Existing measures:*

**IT**: Law 194/1942 on the actuarial profession.
In MT, LT, and LV: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

- maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

- goods in international transit;

(ii) reinsurance and retrocession; and

(iii) services auxiliary to insurance.
In **PL**: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to goods in international trade; and

(ii) reinsurance and retrocession of risks relating to goods in international trade.

In **PT**: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the European Union.

Only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal.

*Existing measures:*

**PT**: Article 7 of Decree-Law 94-B/98; and article 7 of Decree-Law 144/2006.
With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **DE**: 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.

*Existing measures:*
**DE**: § 43 Abs. 2 Luftverkehrsgesetz (LuftVG); and
§ 105 Abs. 1 Luftverkehrszyllassungsordnung (LuftVZO).

In **ES**: Residence is required, or alternatively to have two years of experience, for the actuarial profession.

In **HU**: The supply of direct insurance in the territory of Hungary by insurance companies not established in the European Union is allowed only through a branch office registered in Hungary.

*Existing measures:*
**HU**: Act LX of 2003.
With respect to Investment liberalisation – Market access, National treatment, Senior management and board of directors and Cross-border trade in services – Market access, National treatment

In **FI**: The supply of insurance broker services is subject to a permanent place of business in the European Union.

Only insurers having their head office in the European Union or having their branch in Finland may offer direct insurance services, including co-insurance.

At least one half of the members of the board of directors and the supervisory board, the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry on statutory pension insurance. At least one auditor shall have his permanent residence in the EEA.
For other insurance companies, residency in the EEA is required for at least one member of the board of directors, the supervisory board and the managing director. At least one auditor shall have his permanent residence in the EEA.

The general agent of an insurance company of Japan must have his place of residence in Finland, unless the company has its head office in the European Union.

_Existing measures:_

**FI:** Laki ulkomaisista vakuutusyhtiöistä (Act on Foreign Insurance Companies) (398/1995); Vakuutusyhtiölaki (Insurance Companies Act) (521/2008); Laki vakuutusedustuksesta (Act on Insurance Mediation) (570/2005); and Laki työeläkevakuutusyhtiöistä (Act on Companies providing statutory pension insurance) (354/1997).
With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **SK**: Foreign nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their branches having a registered office in the Slovak Republic. The authorisation in both cases is subject to the evaluation of the supervisory authority.

*Existing measures:*

**SK**: Act 39/2015 on Insurance.
(c) **Banking and other financial services**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In the **EU**: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.

**Existing measures:**


SK: Investment services in the Slovak Republic can be provided by management companies which have the legal form of joint-stock company with equity capital according to the law (no branches).

Existing measures:

With respect to Investment liberalisation – National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch.
Existing measures:

**EE**: Krediidasutuste seadus (Credit Institutions Act) § 206 and §21.

In **FI**: At least one of the founders, the members of the board of directors, the supervisory board, the managing director of banking services providers and the person entitled to sign the name of the credit institution shall have their permanent residence in the EEA. At least one auditor shall have his permanent residence in the EEA. For payment services, residency or domicile in Finland may be required.

Existing measures:

**FI**: Laki liikepankeista ja muista osakeyhtiömouotoisista luottolaitoksista (Act on Commercial Banks and Other Credit Institutions in the Form of a Limited Company) (1501/2001);
Säästöpankkilaki (1502/2001) (Savings Bank Act);
Laki osuuspankeista ja muista osuuskuntamuotoisista luottolaitoksista (1504/2001) (Act on Cooperative Banks and Other Credit Institutions in the Form of a Cooperative Bank);
Laki hypoteekkiyhdistyksistä (936/1978) (Act on Mortgage Societies);
Maksulaitoslaki (297/2010) (Act on Payment Institutions);
Laki ulkomaisen maksulaitoksen toiminnasta Suomessa (298/2010) (Act on the Operation of Foreign Payment Institution in Finland); and
Laki luottolaitostoinnasta (Act on Credit Institutions) (121/2007).
With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access:

In **IT**: Services of "consulenti finanziari" (financial consultant).

*Existing measures:*

**IT**: Articles 91-111 of Consob Regulation on Intermediaries (no. 16190 of 29 October 2007).

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access.  
**National treatment:**

In **LT**: Only banks having their registered office or branch in Lithuania and authorised to provide investment services in the EEA may act as the depositaries of the assets of pension funds. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania.
Existing measures:

**LT**: Law on Banks of the Republic of Lithuania of 30 March 2004 No IX-2085;
Law on Collective Investment Undertakings of the Republic of Lithuania of 4 July 2003 No IX-1709; and
Law on Supplementary Voluntary Pension Accumulation of the Republic of Lithuania of 3 June 1999 No VIII-1212.

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**, with the exception of **BE, CY, EE, LT, LV, MT, RO and SI**: For the supply of banking and other financial services, except for:

(i) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(ii) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that sub-paragraph.
In **BE**: For the supply of banking and other financial services except for the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

In **CY**: For the supply of banking and other financial services except for:

(i) the trading for own account or for the account of customers, whether on an exchange or an over-the-counter market or otherwise of transferrable securities;

(ii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iii) advisory and other auxiliary financial services, relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

In **EE** and **LT**: for the supply of banking and other financial services except for:

(i) acceptance of deposits;
(ii) lending of all types;

(iii) financial leasing;

(iv) all payment and money transmission services; guarantees and commitments;

(v) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market;

(vi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(vii) money broking;

(viii) asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services;

(ix) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
(x) provision and transfer of financial information, and financial data processing and related software; and

(xi) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E but not intermediation as described in that subparagraph.

In LV: For the supply of banking and other financial services, except for:

(i) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(ii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iii) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.
In MT: For the supply of banking and other financial services, except for:

(i) the acceptance of deposits;

(ii) lending of all types;

(iii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iv) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

In RO: For the supply of banking and other financial services, except for:

(i) acceptance of deposits;

(ii) lending of all types;
(iii) guarantees and commitments;

(iv) money broking;

(v) provision and transfer of financial information, and financial data processing and related software; and

(vi) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.
In SI: For the supply of banking and other financial services, except for:

(i) lending of all types;

(ii) the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors;

(iii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iv) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.
Reservation No. 17 – Health and social services

Sector: Health and social services

Industry classification: CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193, 93199

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) **Health services – hospital, ambulance, residential health services (CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193, 93199)**

With respect to Investment liberalisation - Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors:

The **EU**: For the supply of all health services which receive public funding or State support in any form, and are therefore not considered to be privately funded.

The **EU**: For all privately funded health services, other than privately funded hospital, ambulance, and residential health facilities services other than hospital services. The participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.
This reservation does not relate to the supply of all health-related professional services, including the services supplied by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

In AT, PL and SI: The supply of privately funded ambulance services (CPC 93192).

In BE and UK: the establishment of privately funded ambulance and residential health facilities services other than hospital services (CPC 93192, 93193).

In BG, CY, CZ, FI, MT and SK: The supply of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192, 93193).

In FI: Supply of other human health services (CPC 93199).

Existing measures:
CZ: Act No. 372/2011 Sb. on Health Care Services and Conditions of Their Provision.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements:

In **DE**: The supply of the Social Security System of Germany, where services may be provided by different companies or entities involving competitive elements which are thus not "Services carried out exclusively in the exercise of governmental authority". To accord better treatment in the context of a bilateral trade agreement with regard to the supply of health and social services (CPC 93).

With respect to Investment liberalisation – Market access, National treatment:

In **DE**: The ownership of privately funded hospitals run by the German Forces.

To nationalise other key privately funded hospitals (CPC 93110).

In **FR**: To the supply of privately funded laboratory analysis and testing services.

With respect to Cross-border trade in services – Market access, National treatment:

In **FR**: The supply of privately funded laboratory analysis and testing services (part of CPC 9311).
Existing measures:

**FR**: Article L 6213-1 à 6213-6 du Code de la Santé Publique.

(b) **Health and social services, including pension insurance**

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**, with the exception of **HU**: Requiring establishment or physical presence in its territory of suppliers and restricting the cross-border supply of health services from outside their territory, the cross-border supply of social services from outside their territory, as well as activities or services forming part of a public retirement plan or statutory system of social security. This reservation does not relate to the supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

In **HU**: The cross-border supply from outside its territory of all hospital, ambulance, and residential health services other than hospital services, which receive public funding (CPC 9311, 93192, 93193).
(c) **Social services, including pension insurance**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements:

The **EU**: The supply of all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and activities or services forming part of a public retirement plan or statutory system of social security. The participation of private operators in the privately funded social network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

In **BE, CY, DE, DK, EL, ES, FR, IE, IT, PT, and UK**: The supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes.

In **CZ, FI, HU, MT, PL, RO, SK, and SI**: The supply of privately funded social services.
In **DE**: The Social Security System of Germany, where services are provided by different companies or entities involving competitive elements and might therefore not fall under the definition of the "Services carried out exclusively in the exercise of governmental authority".

*Existing measures:*

**FI**: Laki yksityisistä sosiaalipalveluista (Private Social Services Act) (922/2011).

**IE**: Health Act 2004 (S. 39); and
Health Act 1970 (as amended –S.61A).

**IT**: Law 833/1978 Institution of the public health system;
Legislative Decree 502/1992 Organisation and discipline of the health field; and
Law 328/2000 Reform of social services.
Reservation No. 18 – Tourism and travel related services

Sector: Tourist guides services, health and social services

Industry classification: CPC 7472

Type of reservation: National treatment

Most-favoured-nation treatment

Section: Investment liberalisation and Cross-border trade in services

Description:

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In FR: To require nationality of a Member State of the European Union for the supply of tourist guide services in its territory.
With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In LT: In so far as Japan allows nationals of Lithuania to provide tourist guide services, Lithuania will allow nationals of Japan to provide tourist guide services under the same conditions.
Reservation No. 19 – Recreational, cultural and sporting services

Sector: Recreational, cultural and sporting services

Industry classification: CPC 962, 963, 9619, 964

Type of reservation: Market access

National treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) **Libraries, archives, museums and other cultural services (CPC963)**

The EU, with the exception of AT and, for investment, in LT: The supply of library, archive, museum and other cultural services.

In AT and LT: A licence or concession may be required for establishment.

(b) **Entertainment services, theatre, live bands and circus services (CPC 9619, 964 other than 96492)**

The EU, with the exception of AT and SE: The cross-border supply of entertainment services, including theatre, live bands, circus and discotheque services.

In CY, CZ, FI, MT, PL, RO, SI and SK: With respect to the supply of entertainment services, including theatre, live bands, circus and discotheque services.
In **BG**: The supply of the following entertainment services: circus, amusement park and similar attraction services, ballroom, discotheque and dance instructor services, and other entertainment services.

In **EE**: The supply of other entertainment services except for cinema theatre services.

In **LT** and **LV**: The supply of all entertainment services other than cinema theatre operation services.

In **CY**, **CZ**, **LV**, **PL**, **RO** and **SK**: The cross-border supply of sporting and other recreational services.

(c) **News and press agencies (CPC 962)**

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: Foreign participation in existing companies publishing publications in the French language may not exceed 20 per cent of the capital or of voting rights in the company. The establishment of press agencies of Japan is subject to conditions set out in domestic regulation. The establishment of press agencies by foreign investors is subject to reciprocity.
Existing measures:

FR: Ordonnance n° 45-2646 du 2 novembre 1945 portant règlementation provisoire des agences de presse; and
Loi n° 86-897 du 1 août 1986 portant réforme du régime juridique de la presse.

With respect to Cross-border trade in services – Market access:

In HU: For supply of news and press agencies services.

(d) Gambling and betting services (CPC 96492)

The EU, with the exception of MT: The supply of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including in particular lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations.

This reservation does not apply to games of skill, gambling machines that do not give prizes or that give prizes only in the form of free games, and promotional games, whose exclusive purpose is to encourage the sale of goods or services which are not covered by this exclusion.
Reservation No. 20 – Transport services and auxiliary transport services

Sector: Transport services

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) **Maritime transport – any other commercial activity undertaken from a ship**

   With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

   The EU: The nationality of the crew on a seagoing or non-seagoing vessel.

   With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors:

   The EU, except LV and MT: For the purpose of registering a vessel and operating a fleet under the national flag of the state of establishment (all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721); and services auxiliary to maritime transport).
With respect to Cross-border trade in services – Market access, National treatment:

The EU: With respect to Japan when action undertaken or officially decided by Japan restricts or prohibits European Union shipping operators from entering Japanese ports, or from loading and unloading cargoes in Japan.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In MT: Exclusive rights exist for the maritime link to mainland Europe through Italy with Malta (CPC 7213, 7214, part of 742, 745, part of 749).

With respect to Cross-border trade in services – Market access, National treatment:

In SK: Foreign investors must have their principal office in the Slovak Republic in order to apply for a licence enabling them to provide a service (CPC 722).
(b) **Auxiliary services to maritime transport**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The **EU**: The supply of pilotage and berthing services. For greater certainty, regardless of the criteria which may apply to the registration of ships in a Member State of the European Union, the European Union reserves the right to require that only ships registered on the national registers of Member States of the European Union may provide pilotage and berthing services (CPC 7452).

The **EU**, with the exception of **LT** and **LV**: Only vessels carrying the flag of a Member State of the European Union may provide pushing and towing services (CPC 7214).

In **LT**: Only juridical persons of Lithuania or juridical persons of a Member State of the European Union with branches in Lithuania that have a Certificate issued by the Lithuanian Maritime Safety Administration may provide pilotage and berthing, pushing and towing services (CPC 7214).
With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **BE**: Cargo handling services can only be operated by accredited workers, eligible to work in port areas designated by royal decree (CPC 741).

*Existing measures:*

**BE**: Loi du 8 juin 1972 organisant le travail portuaire;
Arrêté royal du 12 janvier 1973 instituant une Commission paritaire des ports et fixant sa dénomination et sa compétence;
Arrêté royal du 4 septembre 1985 portant agrément d'une organisation d'employeur (Anvers);
Arrêté royal du 29 janvier 1986 portant agrément d'une organisation d'employeur (Gand);
Arrêté royal du 10 juillet 1986 portant agrément d'une organisation d'employeur (Zeebrugge);
Arrêté royal du 1er mars 1989 portant agrément d'une organisation d'employeur (Ostende);
and
Arrêté royal du 5 juillet 2004 relatif à la reconnaissance des ouvriers portuaires dans les zones portuaires tombant dans le champ d'application de la loi du 8 juin 1972 organisant le travail portuaire, tel que modifié.
(c) Inland waterways transport and auxiliary services to inland waterways transport

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

The EU: Inland waterways passenger and freight transportation (CPC 722); and services auxiliary to inland waterways transportation.

For greater certainty this reservation also covers the supply of cabotage transport on inland waterways (CPC 722).

(d) Rail transport and auxiliary services to rail transport

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In EU: Railway passenger and freight transportation (CPC 711).
In **FI**: For cross-border supply of rail transport. With regard to establishment of rail passenger transport services, currently, there are exclusive rights (granted to VR-Group Ltd that is 100 per cent owned by the State) until 2017 in Helsinki Metropolitan Area and elsewhere until 2019 in this field, which may be renewed (CPC 7111, 7112).

In **LT**: Maintenance and repair services of rail transport equipment are subject to a state monopoly (CPC 86764, 86769, part of 8868).

In **SE** (with respect only to Market access): Maintenance and repair services of rail transport equipment are subject to an economic needs test when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 86764, 86769, part of 8868).

*Existing measures:*

**FI**: Rautatielaki (Railway Act) (304/2011).

**SE**: Planning and Building Act (2010:900).
(e) Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access,
National treatment:

The EU:

(i) to require establishment and to limit the cross-border supply of road transport services (CPC 712).

(ii) to limit the supply of cabotage within a Member State of the European Union by foreign investors established in another Member State of the European Union (CPC 712).

(iii) an economic needs test may apply to taxi services in the European Union setting a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws (CPC 71221).
With respect to Investment liberalisation – Market access:

In BE: A maximum number of licences can be fixed by law (CPC 71221).

*Existing measures:*


In IT: An economic needs test is applied to limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.
An economic needs test is applied to intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to the supply of freight transportation services. Main criteria: local demand (CPC 712).

Existing measures:

**IT**: Legislative decree 285/1992 (Road Code and subsequent amendments) article 85; Legislative Decree 395/2000 article 8 (road transport of passengers); Law 21/1992 (Framework law on non-scheduled public road transport of passengers); Law 218/2003 article 1 (transport of passenger through rented buses with driver); and Law 151/1981 (framework law on public local transport).

In **PT**: For passenger transportation, an economic needs test is applied to the supply of limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment (CPC 712).
With respect to Investment liberalisation – Market access, National treatment:

In **LV**: For passenger and freight transportation services, an authorisation is required, which is not extended to foreign registered vehicles. Established entities are required to use nationally registered vehicles (CPC 712).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: For passenger and freight transportation, exclusive rights or authorisations may only be granted to nationals of a Member State of the European Union and to juridical persons of the European Union having their headquarters in the European Union. Incorporation is required. Condition of nationality of a Member State of the European Union for natural persons (CPC 712).

In **MT**: For public bus service: The entire network is subject to a concession which includes a Public Service Obligation agreement to cater for certain social sectors (such as students and the elderly) (CPC 712).
With respect to Investment liberalisation – Market access, National treatment, and Cross-border trade in services – Market access, National treatment:

In **FI**: Authorisation is required to provide road transport services, which is not extended to foreign registered vehicles (CPC 712).

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: Non-European Union investors are not allowed to provide intercity bussing services (CPC 712).

With respect to Investment liberalisation – Market access:

In **ES**: For passenger transportation, an economic needs test applies to services provided under CPC 7122. Main criteria: local demand. An economic needs test applies for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.
In SE: Maintenance and repair services of road transport equipment are subject to an economic needs test when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 6112, 6122, 86764, 86769, part of 8867).

In SK: For freight transportation, an economic needs test is applied. Main criteria: local demand (CPC 712).

With respect to Cross-border trade in services – Market access:

In BG: To require establishment for supporting services to road transport (CPC 744).
Existing measures:


**FI:** Laki kaupallisista tavarankuljetuksista tiellä (Act on Commercial Road Transport) 693/2006; and Ajoneuvolaki (Vehicles Act) 1090/2002.

**SE:** Planning and Building Act (2010:900).
(f) **Space transport and rental of space craft**

With respect to Investment liberalisation – Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The **EU**: The transportation services via space and the rental of space craft (CPC 733, part of 734).

(g) **Most-favoured-nation exemptions**

With respect to Investment liberalisation – Most-favoured-nation treatment, and Cross-border trade in services – Most-favoured-nation treatment:

(i) **Transport (cabotage) other than maritime transport**

    In **FI**: According differential treatment to a country pursuant to existing or future bilateral agreements exempting foreign registered vehicles from the general prohibition from providing cabotage transport (including combined transport, road and rail) in Finland on the basis of reciprocity (part of CPC 711, part of 712, part of 722).
(ii) Supporting services for maritime transport

In BG: In so far as Japan allows service suppliers from Bulgaria to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers, Bulgaria will allow service suppliers from Japan to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers under the same conditions (part of CPC 741, part of 742).

(iii) Rental or leasing of vessels

In DE: Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity (CPC 7213, 7223, 83103).
(iv) Road and rail transport

The EU: To accord differential treatment to a country pursuant to existing or future bilateral agreements relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the European Union or the Member States of the European Union and a third country (CPC 7111, 7112, 7121, 7122, 7123). That treatment may:

– reserve or limit the supply of the relevant transport services between the contracting Parties or across the territory of the contracting Parties to vehicles registered in each contracting Party\(^1\); or

– provide for tax exemptions for such vehicles.

\(^1\) With regard to Austria the part of the most-favoured-nation treatment exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be considered in future.
(v) Road transport

In **BG**: Measures taken under existing or future agreements, which reserve or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria (CPC 7121, 7122, 7123).

In **CZ**: Measures that are taken under existing or future agreements, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned (CPC 7121, 7122, 7123).

In **ES**: Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers whose country of origin does not accord effective market access to service suppliers of Spain (CPC 7123).
Existing measures:
Ley 16/1987, de 30 de julio, de Ordenación de los Transportes Terrestres.

In **HR**: Measures applied under existing or future agreements on international road transport and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of Croatia to the parties concerned (CPC 7121, 7122, 7123).

In **LT**: Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies (CPC 7121, 7122, 7123).

In **SK**: Measures that are taken under existing or future agreements, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of a transport services into, in, across and out of the Slovak Republic to the contracting parties concerned (CPC 7121, 7122, 7123).
(vi) Rail transport

In **BG, CZ and SK**: For existing or future agreements, and which regulate traffic rights and operating conditions, and the supply of transport services in the territory of Bulgaria, the Czech Republic and Slovakia and between the countries concerned. (CPC 7111, 7112).

(vii) Air transport - Services auxiliary to air transport

The **EU**: According differential treatment to a third country pursuant to existing or future bilateral agreements relating to ground-handling services.
(viii) Road and rail transport

In **EE**: when according differential treatment to a country pursuant to existing or future bilateral agreements on international road transport (including combined transport-road or rail), reserving or limiting the supply of a transport services into, in, across and out of Estonia to the contracting Parties to vehicles registered in each contracting Party, and providing for tax exemption for such vehicles (part of CPC 711, part of 712, part of 721).

(ix) All passenger and freight transport services other than maritime and air transport

In **PL**: In so far as Japan allows the supply of transport services into and across the territory of Japan by passenger and freight transport suppliers of Poland, Poland will allow the supply of transport services by passenger and freight transport suppliers of Japan into and across the territory of Poland under the same conditions.
Reservation No. 21 – Agriculture, fishing and water

Sector: Agriculture, hunting, forestry; fishing, aquaculture, services incidental to fishing; collection, purification and distribution of water

Industry classification: ISIC Rev. 3.1 011, ISIC Rev. 3.1 012, ISIC Rev. 3.1 013, ISIC Rev. 3.1 014, ISIC Rev. 3.1 015, CPC 8811, 8812, 8813 other than advisory and consultancy services; ISIC Rev. 3.1 0501, 0502, CPC 882

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) Agriculture, hunting and forestry

With respect to Investment liberalisation – Market access, National treatment:

In HR: Agricultural and hunting activities.

In HU: Agricultural activities (ISIC Rev. 3.1 011, 3.1 012, 3.1 013, 3.1 014, 3.1 015, CPC 8811, 8812, 8813 other than advisory and consultancy services).

Existing measures:

HR: Law on Agricultural Land (Official Gazette no. 152/08, 25/09, 153/09, 21/10, 39/11 and 63/11), article 2.
(b) **Fishing, aquaculture and services incidental to fishing (ISIC Rev. 3.1 0501, 0502, CPC 882)**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

The **EU**: In particular within the framework of the Common Fisheries Policy, and of fishing agreements with a third country, access to and use of the biological resources and fishing grounds situated in maritime waters coming under the sovereignty or within the jurisdiction of Member States of the European Union, including:

(i) regulating the landing of catches performed in the sub-quotas allocated to vessels of Japan or of a third country in European Union ports;

(ii) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels; or

(iii) according differential treatment to Japan or a third country pursuant to existing or future bilateral agreements relating to fisheries.
A commercial fishing licence granting the right to fish in the territorial waters of a Member State of the European Union may only be granted to vessels flying the flag of a Member State of the European Union.

The nationality of the crew of a fishing vessel flying the flag of a Member State of the European Union.

The establishment of marine or inland aquaculture facilities.

In FR: Nationals of non-European Union countries cannot participate in French maritime State property for fish, shellfish or algae farming.
With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: The taking of marine and river-living resources, performed by vessels in the internal marine waters, and the territorial sea of Bulgaria, shall be performed by vessels flying the flag of Bulgaria. A foreign ship may not engage in commercial fishing in the exclusive economic zone save on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode.

(c) **Collection, purification and distribution of water**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

The **EU**: For activities, including services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the supply of drinking water, and water management.
Reservation No. 22 – Energy related activities

Sector: Production of energy and related services

Industry classification: ISIC Rev. 3.1 10, 1110, 12, 120, 1200, 13, 14, 232, 233, 2330, 40, 401, 4010, 402, 4020, part of 4030, CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88, 887.

Type of reservation: Market access

National treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) Energy services – general (ISIC Rev. 3.1 10, 1110, 13, 14, 232, 40, 401, 402, part of 403, 41; CPC 613, 62271, 63297, 7131, 742, 7422, 887 (other than advisory and consulting services))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

The EU: Where a Member State of the European Union permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of Japan controlled by natural persons or enterprises of a third country which accounts for more than 5 per cent of the European Union's oil, natural gas or electricity imports, in order to guarantee the security of the energy supply of the European Union as a whole, or of an individual Member State of the European Union. This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.
This reservation does not apply to HR, HU and LT (for LT, only CPC 7131) with regard to the pipeline transport of fuels, nor to LV with regard to services incidental to energy distribution, nor to SI with regard to services incidental to the distribution of gas (ISIC Rev. 3.1 401, 402, CPC 7131, 887 other than advisory and consultancy services).

In CY: For the manufacture of refined petroleum products in so far as the investor is controlled by a natural or juridical person of a non-European Union country which accounts for more than 5 per cent of the European Union's oil or natural gas imports, as well as to the manufacture of gas, distribution of gaseous fuels through mains on own account, the production, transmission and distribution of electricity, the pipeline transportation of fuels, services incidental to electricity and natural gas distribution other than advisory and consulting services, wholesale services of electricity, retailing services of motor fuel, electricity and non-bottled gas (ISIC Rev. 3.1 232, 4010, 4020, CPC 613, 62271, 63297, 7131, and 887 other than advisory and consulting services).

In FI: The transmission and distribution networks and systems of energy and of steam and hot water.
In **FI**: The quantitative restrictions in the form of monopolies or exclusive rights for the importation of natural gas, and for the production and distribution of steam and hot water. Currently, natural monopolies and exclusive rights exist (ISIC Rev. 3.1 40, CPC 7131, 887 other than advisory and consultancy services).

In **FR**: The electricity and gas transmission systems and oil and gas pipeline transport (CPC 7131).

**With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:**

In **BE**: The energy distribution services, and services incidental to energy distribution (CPC 887 other than consultancy services).
With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BE**: For energy transmission services, regarding the types of legal entities and to the treatment of public or private operators to whom BE has conferred exclusive rights. Establishment is required within the European Union (ISIC Rev. 3.1 4010, CPC 71310).

In **BG**: For services incidental to energy distribution (part of CPC 88).

In **PT**: For the production, transmission and distribution of electricity, the manufacturing of gas, the pipeline transportation of fuels, wholesale services of electricity, retailing services of electricity and non-bottled gas, and services incidental to electricity and natural gas distribution. Concessions for electricity and gas sectors are assigned only to limited companies with their headquarters and effective management in PT (ISIC Rev. 3.1 232, 4010, 4020, CPC 7131, 7422, 887 other than advisory and consulting services).
In **SK**: An authorisation is required for the production, transmission and distribution of electricity, manufacture of gas and distribution of gaseous fuels, production and distribution of steam and hot water, pipeline transportation of fuels, wholesale and retail of electricity, steam and hot water, and services incidental to energy distribution, including services in the area of energy efficiency, energy savings and energy audit. An economic needs test is applied and the application may be denied only if the market is saturated. For all those activities, an authorisation may only be granted to a natural person with permanent residency in a Member State of the European Union or the EEA or a juridical person established in the European Union or the EEA (ISIC Rev. 3.1 4010, 4020, 4030, CPC 7131).

**With respect to Investment liberalisation – Market access, National treatment:**

In **BE**: With the exception of the mining of metal ores and other mining and quarrying, foreign enterprises controlled by natural persons or enterprises of a third country which accounts for more than 5 per cent of the European Union's oil or natural gas or electricity imports may be prohibited from obtaining control of the activity. Incorporation is required (no branching) (ISIC Rev. 3.1 10, 1110, 13, 14, 232, part of 4010, part of 4020, part of 4030).
Existing measures:


**BG**: Energy Act.

FI: Maakaasumarkkinalaki (Natural Gas Market Act) (508/2000); and  
Sähkömarkkinalaki (Electricity Market Act) (386/1995).


PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October - Natural Gas;  
Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and  

SK: Act 51/1988 on Mining, Explosives and State Mining Administration;  
Act 569/2007 on Geological Activity, Article 5;  
Act 251/2012 on Energy, Articles 6 and 7; and  
(b) **Electricity (ISIC Rev. 3.1 40, 401; CPC 62271, 887 (other than advisory and consulting services))**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In **FI**: The importation of electricity. With respect to cross-border trade, the wholesale and retail of electricity.

In **FR**: Only companies where 100 per cent of the capital is held by the French State, by another public sector organisation or by Electricité de France (EDF), may own and operate electricity transmission or distribution systems.
With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In BG: For the production of electricity and the production of heat.

In PT: The activities of electricity transmission and distribution are carried out through exclusive concessions of public service.

With respect to Investment liberalisation – Market access, National treatment:

In BE: An individual authorisation for the production of electricity of a capacity of 25 MW requires establishment in the European Union, or in another State which has a similar regime to that enforced by Directive 96/92/EC of the European Parliament and of the Council of 19 December 1996 concerning common rules for the internal market in electricity in place, and where the company has an effective and continuous link with the economy.
The offshore production of electricity within the offshore territory of BE is subject to concession and a joint venture obligation with a company from a Member State of the European Union, or a foreign company from a country having a similar regime to that of Directive 2003/54/EC of the European Parliament and of the Council of 26 June 2003 concerning common rules for the internal market in electricity and repealing Directive 96/92/EC, particularly with regard to conditions relating to the authorisation and selection. Additionally, the company should have its central administration or its head office in a Member State of the European Union or a country meeting the above criteria, where it has an effective and continuous link with the economy.

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

With respect to Cross-border trade in services – National treatment:

In BE: An authorisation is necessary for the supply of electricity by an intermediary having customers established in BE who are connected to the national grid system or to a direct line whose nominal voltage is higher than 70,000 volts. That authorisation may only be granted to a natural or juridical person established in the EEA.
With respect to Investment liberalisation – Market access:

In **FR**: For the production of electricity.

**Existing measures:**

**BE**: Arrêté Royal du 11 octobre 2000 fixant les critères et la procédure d'octroi des autorisations individuelles préalables à la construction de lignes directes;
Arrêté Royal du 20 décembre 2000 relatif aux conditions et à la procédure d'octroi des concessions domaniales pour la construction et l'exploitation d'installations de production d'électricité à partir de l'eau, des courants ou des vents, dans les espaces marins sur lesquels la Belgique peut exercer sa juridiction conformément au droit international de la mer; and
Arrêté Royal du 12 mars 2002 relatif aux modalités de pose de câbles d'énergie électrique qui pénètrent dans la mer territoriale ou dans le territoire national ou qui sont installés ou utilisés dans le cadre de l'exploration du plateau continental, de l'exploitation des ressources minérales et autres ressources non vivantes ou de l'exploitation d'îles artificielles, d'installations ou d'ouvrages relevant de la juridiction belge.
FI: Maakaasumarkkinalaki (Natural Gas Market Act) (508/2000); and Sähkömarkkinalaki (Electricity Market Act) 588/2013.


(c) Fuels, gas, crude oil or petroleum products (ISIC Rev. 3.1 232, 40, 402; CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88, 887 (other than advisory and consulting services))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In FI: To prevent control or ownership of a liquefied natural gas (LNG) terminal (including those parts of the LNG terminal used for storage or re-gasification of LNG) by foreign persons or enterprises for energy security reasons.
In **FR**: Only companies where 100 per cent of the capital is held by the French State, by another public sector organisation or by ENGIE, may own and operate gas transmission or distribution systems for reasons of national energy security.

With respect to **Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment**:  

In **BE**: For bulk storage services of gas, regarding the types of legal entities and the treatment of public or private operators to whom Belgium has conferred exclusive rights. Establishment is required within the European Union for bulk storage services of gas (part of CPC 742).

In **BG**: For pipeline transportation, storage and warehousing of petroleum and natural gas, including transit transmission (CPC 71310, part of CPC 742).

In **PT**: For the cross-border supply of storage and warehousing services of fuels transported through pipelines (natural gas). Also, concessions relating to the transmission, distribution and underground storage of natural gas and the reception, storage and regasification terminal of LNG are awarded through contracts concession, following public calls for tenders (CPC 7131, CPC 7422).
With respect to Cross-border trade in services – Market access, National treatment:

In BE: The pipeline transport of natural gas and other fuels is subject to an authorisation requirement. An authorisation may only be granted to a natural or juridical person established in a Member State of the European Union (in accordance with Article 3 of the AR of 14 May 2002).

Where the authorisation is requested by a company:

(i) the company must be established in accordance with Belgian law, or the law of another Member State of the European Union, or the law of a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas; and
(ii) the company must hold its administrative seat, its principal establishment or its head office within a Member State of the European Union, or a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas, provided that the activity of this establishment or head office represents an effective and continuous link with the economy of the country concerned (CPC 7131).

In **BE**: In general the supply of natural gas to customers (customers being both distribution companies and consumers whose overall combined consumption of gas arising from all points of supply attains a minimum level of one million cubic metres per year) established in Belgium is subject to an individual authorisation provided by the minister, except where the supplier is a distribution company using its own distribution network. Such an authorisation may only be granted to a natural or juridical person established in a Member State of the European Union.

In **CY**: For the cross-border supply of storage and warehousing services of fuels transported through pipelines, and the retail sales of fuel oil and bottled gas other than by mail order (CPC 613, CPC 62271, CPC 63297, CPC 7131, CPC 742).
With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **HU**: The supply of pipeline transport services requires establishment. Services may be provided through a Contract of Concession granted by the state or the local authority. The supply of this service is regulated by the Hungarian Concession Law (CPC 7131).

With respect to Cross-border trade in services – Market access:

In **LT**: For pipeline transportation of fuels and services auxiliary to pipeline transport of goods other than fuel.

*Existing measures:*

**BE**: Arrêté Royal du 14 mai 2002 relatif à l'autorisation de transport de produits gazeux et autres par canalisations; and

Loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations (article 8.2).

**BG**: Energy Act.
The Regulating of the Gas Market Laws of 2004 to 2007;
The Petroleum (Pipelines) Law, Chapter 273 of the Constitution of the Republic of Cyprus;
The Petroleum Law L.64(I)/1975; and

**FI:** Maakaasumarkkinalaki (Natural Gas Market Act) (508/2000).

**FR:** Energy Code (L111-5, L111-53).

**HU:** Act XVI of 1991 about Concessions.


**PT:** Decree-Law 230/2012 and Decree-Law 231/2012, 26 October - Natural Gas;
Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and
(d) Nuclear (ISIC Rev. 3.1 12, 3.1 23, 120, 1200, 233, 2330, 40, part of 4010, CPC 887))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **DE**: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT** and **FI**: for the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

In **BE**: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.
With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements:

In **HU** and **SE**: For the processing of nuclear fuel and nuclear-based electricity generation.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

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

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: These activities must respect the obligations of the Euratom-Japan Agreement.
Existing measures:

**AT**: Bundesverfassungsgesetz für ein atomfreies Österreich (Constitutional Act for a Nonnuclear Austria) BGBl. I Nr. 149/1999.

**BG**: Safe Use of Nuclear Energy Act.

**FI**: Ydinenergialaki (Nuclear Energy Act) (990/1987).

**HU**: Act CXVI of 1996 on Nuclear Energy; and Government Decree Nr. 72/2000 on Nuclear Energy.

Reservation No. 23 – Other services not included elsewhere

Sector: Other services not included elsewhere

Industry classification: CPC 9703, part of CPC 612, part of CPC 621, part of CPC 625, part of 85990

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services
Description:

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

(a) Funeral, cremation services and undertaking services (CPC 9703)

With respect to Investment liberalisation – Market access:

In FI: Cremation services and operation/maintenance of cemeteries and graveyards can only be performed by the state, municipalities, parishes, religious communities or non-profit foundations or societies.

In PT: Commercial presence is required to provide funeral and undertaking services. EEA nationality is required in order to become a technical manager for entities providing funeral and undertaking services.
With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access.

National treatment:

In **DE**: Only juridical persons established under public law may operate a cemetery. The creation and operation of cemeteries and services related to funerals are carried out as governmental services.

In **SE**: Church of Sweden or local authority monopoly on cremation and funeral services.

In **SI**: Funeral, cremation and undertaking services.

*Existing measures:*

**FI**: Hautaustoimilaki (Act on Burial Service) (457/2003).

**PT**: Decree-Law 10/2015, of 16 January.

**SE**: Begravningslag (1990:1144).
(b) **Other business-related services**

With respect to Cross-border trade in services – Market access, National treatment:

In **CZ**: Auction services in the Czech Republic are subject to licence. To obtain a licence (for the supply of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic (part of CPC 612, part of CPC 621, part of CPC 625, part of 85990).

*Existing measures:*

**CZ**: Act no. 455/1991 Coll., Trade Licence Act; and

With respect to Cross-border trade in services – Market access, National treatment:

In **LT**: State enterprise "Infostruktura" has exclusive rights to provide the following services: data transmission through secure state data transmission networks, granting of internet addresses ending "gov.lt", certification of electronic cash-registers.
Existing measures:

LT: Government Resolution of 28 May 2002 No.756 on the approval of the standard procedure for setting prices and tariffs of goods and services of a monopolistic nature provided by state owned enterprises and public institutions established by ministries, governmental institutions and county governors and assigned to them.

With respect to Cross-border trade in services – Market access:

In FI: Require establishment in Finland or elsewhere in the EEA in order to provide electronic identification services.

Existing measures:

FI: Laki vahvasta sähköisestä tunnistamisesta ja sähköisistä luottamuspalveluista 617/2009 (Act on Strong Electronic Identification and Electronic Trust Services 617/2009).
(e) **New services**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

The **EU**: For the provision of new services other than those classified in the United Nations Provisional Central Product Classification (CPC), 1991.
Schedule of Japan

Headnotes

1. This Schedule sets out, in accordance with Articles 8.12, 8.18 and 8.24, the reservations taken by Japan with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 8.7 or 8.15;

(b) Article 8.8 or 8.16;

(c) Article 8.9 or 8.17;

(d) Article 8.10; or

(e) Article 8.11.
2. Each reservation sets out the following elements:

(a) "Sector" refers to the general sector in which the reservation is taken;

(b) "Sub-Sector" refers to the specific sector in which the reservation is taken;

(c) "Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;

(d) "Obligations Concerned" specifies the obligations referred to in paragraph 1 for which the reservation is taken;

(e) "Description" sets out the scope of the sectors, sub-sectors or activities covered by the reservation; and

(f) "Existing Measures" identifies, for transparency purposes, existing measures that apply to the sectors, sub-sectors or activities covered by the reservation.
3. In the interpretation of a reservation, all elements of the reservation shall be considered. The "Description" element shall prevail over all the other elements.

4. With respect to financial services:

(a) for prudential reasons within the context of Article 8.65, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving those prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws; and

(b) services supplied in the territory of the European Union to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (d)(ii) of Article 8.2.
5. With respect to maritime transport services, measures affecting cabotage in maritime transport services are not listed in this Schedule, as these are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.

6. Laws and regulations of Japan with regard to spectrum availability affecting obligations under Articles 8.7 and 8.15 are not included in this Schedule of Japan, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of the Schedule of Japan in this Annex, "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 30 October 2013.
1 Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned:

Market access (Article 8.7)
National treatment (Article 8.8)
Senior management and boards of directors (Article 8.10)

Description: Investment liberalisation

1. When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan reserves the right to:

   (a) prohibit or impose limitations on the ownership of those interests or assets by entrepreneurs of the European Union or their investment;
(b) impose limitations on the ability of entrepreneurs of the European Union or their investment as owners of those interests or assets to control any resulting enterprise; or

(c) adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise.

2. Notwithstanding paragraph 1, the central level of the Government of Japan shall not adopt any prohibition, limitation or measure referred to in paragraph 1 by new laws or regulations following the initial transfer from the central level of the Government of Japan to an entrepreneur of the European Union or to its investment of the interests or assets referred to in paragraph 1.¹

Existing Measures:

¹ For greater certainty, the central level of the Government of Japan can maintain such prohibition, limitation or measure that is adopted or maintained at the initial transfer.
Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned:
- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
- Senior management and boards of directors (Article 8.10)

Description: Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure relating to investments in or the supply of telegraph services, betting and gambling services, manufacture of tobacco products, manufacture of Bank of Japan notes, minting and sale of coinage and postal services in Japan.¹

¹ For the purposes of this reservation, "postal services" means delivery of other persons' correspondence (tanin-no-shinsho-no-sotatsu) specified in paragraph 2 of Article 4 of Postal Law (Law No. 165 of 1947) and correspondence delivery service (shinshobin-no-ekimu) within the meaning of the Law Concerning Correspondence Delivery Provided by Private Operators (Law No. 99 of 2002), but does not include special correspondence delivery services (tokutei-shinshobin-ekimu) within the meaning of the latter Law. Services not included in this definition include delivery of parcels, packages, goods, direct mail and periodicals.
Existing Measures:

- Telecommunications Business Law (Law No. 86 of 1984) Supplementary Provisions, Article 5
- Postal Law (Law No. 165 of 1947), Article 2
- Law Concerning Correspondence Delivery Provided by Private Operators (Law No. 99 of 2002)
- Horse Racing Law (Law No. 158 of 1948), Article 1-2
- Law relating to Motorboat Racing (Law No. 242 of 1951), Article 2
- Bicycle Racing Law (Law No. 209 of 1948), Article 1
- Auto Racing Law (Law No. 208 of 1950), Article 3
- Lottery Law (Law No. 144 of 1948), Article 4
- Bank of Japan Act (Law No. 89 of 1997), Articles 46 and 49
- The Law relating to Unit of Currency and Issue of Coin (Law No. 42 of 1987), Articles 4 and 10
- Sports Promotion Lottery Law (Law No. 63 of 1998), Article 3
Sector: All Sectors (Unrecognised or Technically Unfeasible Services)

Sub-Sector:

Industry Classification:

Obligations Concerned:
Market access (Articles 8.7 and 8.15)
National treatment (Articles 8.8 and 8.16)
Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services
1. Japan reserves the right to adopt or maintain any measure relating to services other than those recognised or other than those that should have been recognised by the Government of Japan owing to the circumstances at the time of entry into force of this Agreement.
2. Any services classified positively and explicitly in JSIC or CPC, at the time of entry into force of this Agreement should have been recognised by the Government of Japan at that time.
3. Japan reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in which those services were not technically feasible at the time of entry into force of this Agreement.

Existing Measures:
4 Sector: Aerospace Industry

Sub-Sector: Space Industry

Industry Classification:

Obligations Concerned: Market access (Articles 8.7 and 8.15)
National treatment (Articles 8.8 and 8.16)
Senior management and boards of directors (Article 8.10)
Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services
1. Japan reserves the right to adopt or maintain any measure relating to investments in space industry.
2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in space industry, including:
   (a) services based on technological inducement contracts for importing technology for development, production or use;
   (b) production services on fee or contract basis;
   (c) repair and maintenance services; and
   (d) space transportation services.

Existing Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30
5 Sector: Arms and Explosives Industry

Sub-Sector: Arms Industry
Explosives Manufacturing Industry

Industry Classification:

Obligations Concerned: Market access (Articles 8.7 and 8.15)
National treatment (Articles 8.8 and 8.16)
Senior management and boards of directors (Article 8.10)
Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to investments in arms industry and explosives manufacturing industry.
2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in arms industry and explosives manufacturing industry, including:

(a) services based on technological inducement contracts for importing technology for development, production or use;

(b) production services on fee or contract basis; and

(c) repair and maintenance services.

Existing Measures:

Ordnance Manufacturing Law (Law No. 145 of 1953), Article 5

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5
Sector: Information and Communications

Sub-Sector: Broadcasting Industry

Industry Classification:
- JSIC 380 Establishments engaged in administrative or ancillary economic activities
- JSIC 381 Public broadcasting, except cablecasting
- JSIC 382 Private-sector broadcasting, except cablecasting
- JSIC 383 Cablecasting

Obligations Concerned:
- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
- Senior management and boards of directors (Article 8.10)
- Prohibition of performance requirements (Article 8.11)
Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in broadcasting industry.

2. For the purposes of this reservation, "broadcasting" means the transmission of telecommunications with the aim of direct reception by the public (paragraph 1 of Article 2 of the Broadcast Law) and does not include on-demand services including those services provided over the internet.

Existing Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27
Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
Radio Law (Law No. 131 of 1950), Chapter 2
Broadcast Law (Law No. 132 of 1950), Chapters 2 and 5 to 8
Sector: Education and Learning Support

Sub-Sector: Primary and Secondary Educational Services

Industry Classification:
- JSIC 811 Kindergartens
- JSIC 812 Elementary schools
- JSIC 813 Lower secondary schools
- JSIC 814 Upper secondary schools, secondary schools
- JSIC 815 School for special needs education
- JSIC 819 Integrated centres for early childhood education and care

Obligations Concerned:
- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
<table>
<thead>
<tr>
<th>Description</th>
<th>Investment liberalisation and Cross-border trade in services</th>
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<tbody>
<tr>
<td></td>
<td>Japan reserves the right to adopt or maintain any measure relating to investments or the supply of primary and secondary educational services.</td>
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<tr>
<td>Existing Measures</td>
<td>Fundamental Law of Education (Law No. 120 of 2006), Article 6</td>
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<td>School Education Law (Law No. 26 of 1947), Article 2</td>
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<td>Private School Law (Law No. 270 of 1949), Article 3</td>
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<td>Law Concerning Advancement of Comprehensive Service Related to Education, Child Care, etc. of Preschool Children (Law No. 77 of 2006)</td>
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</table>
Sector: Energy

Sub-Sector: Electricity Utility Industry
Gas Utility Industry
Nuclear Energy Industry

Industry Classification¹:

<table>
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<tr>
<th>JSIC Number</th>
<th>Description</th>
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<tbody>
<tr>
<td>JSIC 0519*1</td>
<td>Miscellaneous metal mining</td>
</tr>
<tr>
<td>JSIC 2391</td>
<td>Nuclear fuel</td>
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<tr>
<td>JSIC 281*2</td>
<td>Electronic devices</td>
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<tr>
<td>JSIC 282*2</td>
<td>Electronic parts</td>
</tr>
<tr>
<td>JSIC 289*2</td>
<td>Miscellaneous electronic parts, devices and electronic circuits</td>
</tr>
<tr>
<td>JSIC 291*2</td>
<td>Electrical generating, transmission and distribution apparatus</td>
</tr>
<tr>
<td>JSIC 292*2</td>
<td>Industrial electrical apparatus</td>
</tr>
</tbody>
</table>

¹ An asterisk (*1) on the JSIC number indicates that the activities covered by the reservation under such number are limited to nuclear materials. An asterisk (*2) on the JSIC numbers indicates that the activities covered by the reservation under such numbers are limited to the activities related to nuclear energy industry.
JSIC 2952*2  Primary batteries (dry and wet)
JSIC 296*2  Electronic equipment
JSIC 297*2  Electric measuring instruments
JSIC 299*2  Miscellaneous electrical machinery equipment and supplies
JSIC 30*2  Manufacture of information and communication electronics equipment
JSIC 313*2  Shipbuilding and repairing, and marine engines
JSIC 3159*2  Miscellaneous industrial trucks and parts and accessories
JSIC 3199*2  Transportation equipment, n.e.c.
JSIC 33  Production, transmission and distribution of electricity
JSIC 34  Production and distribution of gas
JSIC 8899*2  Waste disposal business, n.e.c.
JSIC 9011*2  General machine repair shops, except construction and mining machinery
JSIC 902*2  Electrical machinery, apparatus, appliances and supplies repair shop
Obligations Concerned:

- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
- Senior management and boards of directors (Article 8.10)
- Prohibition of performance requirements (Article 8.11)
- Most-favoured-nation treatment (Article 8.17)

Description:

Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in the energy industry listed in the "sub-sector" element.

Existing Measures:

- Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30
- Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5
- Electricity Business Law (Law No.170 of 1964), Chapter 2
- Gas Business Law (Law No.51 of 1954), Chapter 3
- Specified Radioactive Waste Final Disposal Law (Law No. 117 of 2000), Chapter 5

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1 With respect to the obligation under Article 8.11, this reservation applies only to measures which are not inconsistent with the obligations under the Agreement on Trade-Related Investment Measures.
Sector: Financial Services

Sub-Sector: Banking and Other Financial Services (excluding insurance)

Industry Classification:

Obligations Concerned:
Market access (Article 8.15)
National treatment (Article 8.16)

Description: Cross-border trade in services

Japan reserves the right to adopt or maintain any measure with respect to cross-border trade in financial services for banking and other financial services, other than the following services set out in subparagraphs (a) to (d) through the mode of supply defined in subparagraph (d)(i) of Article 8.2 and the following service set out in subparagraph (e) through the mode of supply defined in subparagraph (d)(ii) of Article 8.2.¹

(a) securities-related transactions with financial institutions and other entities in Japan as prescribed by the relevant laws and regulations of Japan;

¹ With respect to subparagraphs (a) to (d) of this reservation, Japan may require the registration or authorisation of cross-border financial service suppliers of the European Union and of financial instruments.
(b) sales of a beneficiary certificate of an investment trust and an investment security, through securities firms in Japan;¹

(c) the following services to a collective investment scheme:
   (i) investment advice; and
   (ii) portfolio management services, excluding:
      (A) trustee services; and
      (B) custodial services and execution services that are not related to managing a collective investment scheme².

(d) provision and transfer of financial information and financial data processing as referred to in subparagraph (a)(ii)(K) of Article 8.59 and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (a)(ii)(L) of Article 8.59; and

(e) the services as referred to in subparagraph (a)(ii) of Article 8.59.

Existing Measures: Financial Instruments and Exchange Law (Law No. 25 of 1948), Articles 29, 29-2 and 61

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¹ Solicitation is required to be conducted by securities firms in Japan.
² The term "collective investment scheme" in this reservation is construed as a financial instruments business operator engaged in investment management business under the Financial Instruments and Exchange Law (Law No. 25 of 1948).
Sector: Financial Services

Sub-Sector: Insurance and Insurance-related Services

Industry Classification:

Obligations Concerned:
Market access (Article 8.15)
National treatment (Article 8.16)

Description: Cross-border trade in services
Japan reserves the right to adopt or maintain any measure with respect to cross-border trade in financial services for insurance and insurance-related services, other than the following services, whether supplied by a financial service supplier of the European Union established in the territory of European Union as a principal, through an intermediary or as an intermediary through the modes of supply defined in subparagraphs (d)(i) and (d)(ii) of Article 8.2:

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1 Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.
(a) insurance of risks relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and

(ii) goods in international transit; and

(b) reinsurance, retrocession and the services auxiliary to insurance as referred to in subparagraph (a)(i)(D) of Article 8.59.

Existing Measures:

Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287


Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6
Sector: Fisheries and Services Incidental to Fisheries

Sub-Sector: Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf

Industry Classification:
- JSIC 031 Marine fisheries
- JSIC 032 Inland water fisheries
- JSIC 041 Marine aquaculture
- JSIC 042 Inland water aquaculture
- JSIC 8093 Recreational fishing guide business

Obligations Concerned:
- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
- Most-favoured-nation treatment (Articles 8.9 and 8.17)
- Senior management and boards of directors (Article 8.10)
- Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan.
2. For the purposes of this reservation, the term "fisheries" means the work of taking and cultivation of aquatic resources, including the following fisheries related services:
   (a) investigation of aquatic resources without taking those resources;
   (b) luring of aquatic resources;
   (c) preservation and processing of fish catches;
   (d) transportation of fish catches and fish products; and
   (e) provision of supplies to other vessels used for fisheries.

Existing Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Law for Regulation of Fishing Operation by Foreign Nationals (Law No. 60 of 1967), Articles 3, 4 and 6

Law Concerning the Exercise of Sovereign Rights concerning Fisheries in the Exclusive Economic Zones (Law No. 76 of 1996), Articles 4, 5, 7, 8, 9, 10, 11, 12 and 14
Sector: Land Transaction

Sub-Sector:

Industry Classification:

Obligations Concerned:
- Market access (Article 8.7)
- National treatment (Articles 8.8 and 8.16)
- Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services

1. With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on foreign nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in the foreign country.

2. Japan reserves the right to adopt or maintain any measure relating to the acquisition of agricultural land properties in Japan.¹

Existing Measures:
- Alien Land Law (Law No. 42 of 1925), Article 1
- Agricultural Land Act (Law No. 229 of 1952), Articles 2, 3, 6 and 7

¹ The obligation under Article 8.7 is stipulated in this reservation for the sole purpose of reserving the right to adopt or maintain any measure relating to the acquisition of agricultural land properties in Japan. With regard to the acquisition of agricultural land properties in Japan, only measures that do not conform with the obligation under Article 8.7 may be imposed.
13 Sector: Public Law Enforcement and Correctional Services and Social Services

Sub-Sector:

Industry Classification:

Obligations Concerned:
- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
- Most-favoured-nation treatment (Articles 8.9 and 8.17)
- Senior management and boards of directors (Article 8.10)
- Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in public law enforcement and correctional services, and in social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public training, health, child care and public housing.

Existing Measures:
<table>
<thead>
<tr>
<th>14</th>
<th>Sector:</th>
<th>Security Guard Services</th>
</tr>
</thead>
</table>

**Sub-Sector:**

| Industry Classification: | JSIC 923 Guard Services |

**Obligations Concerned:**

- Market access (Articles 8.7 and 8.15)
- National treatment (Article 8.16)

**Description:**

Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure relating to the supply of security guard services.

**Existing Measures:**

Security Business Law (Law No. 117 of 1972), Articles 4 and 5
Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: Most-favoured-nation treatment (Articles 8.9 and 8.17)
Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure that accords less favourable treatment to services, service suppliers, covered enterprises or entrepreneurs of the European Union to any extent than any treatment that Japan accords to services, service suppliers, enterprises or entrepreneurs of a third country, provided that Japan is obliged to accord any treatment to services, service suppliers, enterprises or entrepreneurs of the third country under any bilateral or multilateral agreement in force on, or signed prior to, the date of entry into force of this Agreement except for the TPP Agreement\(^1\) (hereinafter, such bilateral or multilateral agreement is referred to in this reservation as "the pre-existing agreement").

\(^1\) For the purposes of this reservation, "the TPP Agreement" means the Trans-Pacific Partnership Agreement signed in Auckland on February 4, 2016 or any other international agreement related to services and investments which:

(a) provides services, service suppliers, enterprises or entrepreneurs with the substantially equivalent liberalisation and protection to those of the Trans-Pacific Partnership Agreement signed in Auckland on February 4, 2016; and

(b) is signed by all of the following states: Japan, Australia, New Zealand, Peru, Singapore, Malaysia, Viet Nam, Canada, Mexico, Brunei Darussalam and Chile.
2. To the extent that Japan's right provided for in paragraph 1 is not prejudiced, provided that the TPP Agreement is in force on, or prior to, the date of entry into force of this Agreement, with respect to the treatment that is accorded to services, service suppliers, enterprises or entrepreneurs of a TPP member\(^1\) by the TPP Agreement irrespective of whether Japan has become, remains or ceases to be a party to any of the pre-existing agreement, no less favourable treatment than that treatment is accorded by Japan to services, service suppliers, covered enterprises or entrepreneurs of the European Union in like circumstances.\(^2\)

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\(^1\) For the purposes of this reservation, "the TPP member" means any state or separate customs territory for which the TPP Agreement enters into force.

\(^2\) For greater certainty, this reservation does not include subsequent reviews, amendments or liberalisation under the framework of those agreements, to the extent that any treatment to services, service suppliers, enterprises or entrepreneurs of a third country under the pre-existing agreement referred to in paragraph 1 is newly accorded as a result of those subsequent reviews, amendments or liberalisation.
3. Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement, other than the pre-existing agreement and the TPP Agreement, involving:

(a) fisheries; or

(b) maritime matters, including salvage.

Existing Measures:
Sector: Agriculture

Sub-Sector: Dairy Cattle Farming
Beef Cattle Farming

Industry Classification: JSIC 0121 Dairy Cattle Farming
JSIC 0122 Beef Cattle Farming

Obligations Concerned: Market access (Article 8.7)

Description: Investment liberalisation
Japan reserves the right to adopt or maintain any measure relating to investments in dairy cattle farming and beef cattle farming.

Existing Measures: Law Concerning Dairy and Beef Cattle Production Promotion (Law No. 182 of 1954), Article 10
Sector: Transport/Business Services

Sub-Sector: Air Transport

Industry Classification:

Obligations Concerned: Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure under any bilateral or multilateral agreement involving aviation relating to the services referred to in subparagraphs 2(b)(i) to (iv) of Article 8.6 and subparagraphs 2(b)(i) to (iv) of Article 8.14.

Existing Measures:
Sector: Transport

Sub-Sector:

Industry Classification:

Obligations Concerned:
- Market access (Articles 8.7 and 8.15)
- National treatment (Articles 8.8 and 8.16)
- Most-favoured-nation treatment (Articles 8.9 and 8.17)
- Senior management and boards of directors (Article 8.10)
- Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure on water transport services including cabotage, on ship leasing or rental services for water transport services and on auxiliary services for water transport services.

For the purposes of this reservation, oceangoing transport (JSIC 451) and coastwise transport (JSIC 452) are excluded from water transport services.

Existing Measures:
ANNEX III

BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES,
INTRA-CORPORATE TRANSFEREES, INVESTORS
AND SHORT-TERM BUSINESS VISITORS

Schedule of the European Union

1. Articles 8.25 and 8.27 do not apply to any existing non-conforming measure listed in this Schedule, to the extent of the non-conformity.

2. A measure listed in this Schedule may be maintained, continued, promptly renewed, or amended, provided that the amendment does not decrease the conformity of the measure with Article 8.25 or 8.27 as it existed immediately before the amendment.¹

¹ This paragraph does not apply to reservations of the United Kingdom.
3. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(i) natural persons or residents of a Member State or

(ii) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in a Member State.

Such treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.
4. Commitments for business visitors for establishment purposes, intra-corporate transferees, investors and short term business visitors do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

5. The following abbreviations are used in the list below:

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

(a) business visitors for establishment purposes: up to 90 days in any six month period;

(b) intra-corporate transferees: up to three years, with possible extension by discretion of the European Union and its Member States;

(c) investors: up to one year; and

(d) short term business visitors: up to 90 days within any six month period.

7. Business visitors for establishment purposes

<table>
<thead>
<tr>
<th>All sectors:</th>
<th>AT: Business visitor needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CY, UK: Permissible length of stay: up to 90 days in any 12 month period. Business visitor needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound.</td>
</tr>
<tr>
<td></td>
<td>CZ: Business visitor for establishment purposes needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound.</td>
</tr>
<tr>
<td></td>
<td>SK: Business visitor for establishment purposes needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test.</td>
</tr>
</tbody>
</table>
8. Intra-corporate transferees (managers and specialists)

| All sectors: | AT, CZ, SK, UK: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. |
| BG: The number of foreign natural persons employed within a Bulgarian enterprise may not exceed ten per cent of the average annual number of citizens of the European Union employed by the respective Bulgarian enterprise. If less than 100 persons are employed, the number may, subject to authorisation, exceed ten per cent. |
| CY: The number of foreign natural persons employed within a Cypriot enterprise may not exceed ten per cent of the average annual number of citizens of the European Union employed by the respective Cypriot enterprise. For small and medium enterprises the number of foreign personnel under this category may be subject to authorisation. |
| FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation. |
| HU: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees. |
| LT: Maximum length of stay is three years. |
9. Investors

| All sectors: | AT: Economic needs test. |
| CY: Maximum stay of 90 days within any six month period. |
| CZ, SK: Work permit, including economic needs test, required in case of investors employed by an enterprise. |
| DK: Maximum stay of 90 days within any six month period. If investors wish to establish a business in Denmark as self-employed, a work permit is required. |
| FI: Investors need to be employed by an enterprise other than a non-profit organisation, in a position of middle or top management. |
| HU: Maximum length of stay 90 days if the investor is not employed by an enterprise in Hungary. Economic needs test required where the investor is employed by an enterprise in Hungary. |
| IT: Economic needs test required if the investor is not employed by an enterprise. |
| LT, NL, PL: The category of investors is not recognised with regard to natural persons representing the investor. |
| LV: For pre-investment phase maximum length of stay is limited to 90 days within any six months period. Extension in post-investment phase to one year, subject to criteria in national legislation such as field and amount of investment made. |
| SE: Work permit required if investor considered to be employed. |
| UK: The category of investors is not recognised: Unbound. |
10. Short-term business visitors

<p>| All activities referred to in paragraph 11: | CY, DK, HR: Work permit, including economic needs test, required in case the short-term business visitor provides a service in the territory of Cyprus, Denmark or Croatia, respectively. LV: Work permit required for operations or activities to be performed on the basis of a contract. MT: Work permit required. No economic needs tests performed. SI: A single residency and work permit is required for the provision of services exceeding 14 days at a time and for certain activities (research and design; training seminars; purchasing; commercial transactions; translation and interpretation). An economic needs test is not required. SK: In case of providing a service in the territory of Slovakia, a work permit, including economic needs test, is required beyond seven days in a month or 30 days in calendar year. UK: The category of short-term business visitors is not recognised: Unbound. |
| Research and design: | AT: Work permit, including economic needs test, required, except for research activities of scientific and statistical researchers. |</p>
<table>
<thead>
<tr>
<th>Activity</th>
<th>AT</th>
<th>CY</th>
<th>FI</th>
<th>SE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marketing research:</td>
<td>Work permit required, including economic needs test. Economic needs test is waived for research and analysis activities for up to seven days in a month or 30 days in a calendar year. University degree required.</td>
<td>Work permit required, including economic needs test.</td>
<td>Depending on the activity, a residence permit may be required.</td>
<td>Work permit required, except for (i) people who participate in training, testing, preparation or completion of deliveries, or similar activities within the framework of a business transaction, or (ii) fitters or technical instructors in connection with urgent installation or repair of machinery for up to two months, in the context of an emergency. No economic needs test performed.</td>
</tr>
<tr>
<td>Trade fairs and exhibitions:</td>
<td>Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year.</td>
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<tr>
<td>After-sales or after-lease service:</td>
<td>Work permit required, including economic needs test. Economic needs test is waived for natural persons training workers to perform services and possessing uncommon knowledge.</td>
<td>Work permit is required beyond seven days in a month or 30 days in calendar year.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial transactions:</td>
<td><strong>AT, CY</strong>: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year. <strong>FI</strong>: The natural person needs to be providing services as an employee of an enterprise located in Japan.</td>
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<tr>
<td>Tourism personnel:</td>
<td><strong>CY, PL</strong>: Unbound. <strong>FI</strong>: The natural person needs to be providing services as an employee of an enterprise located in Japan. <strong>SE</strong>: Work permit required, except for drivers and staff of tourist buses. No economic needs test performed.</td>
<td></td>
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</tr>
<tr>
<td>Translation and interpretation:</td>
<td><strong>AT</strong>: Work permit required, including economic needs test. <strong>CY, PL</strong>: Unbound.</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
11. Activities of short-term business visitors are:

(a) meetings and consultations: natural persons attending meetings or conferences, or engaged in consultations with business associates;

(b) research and design: technical, scientific and statistical researchers conducting independent research or research for an enterprise located in Japan;

(c) marketing research: market researchers and analysts conducting research or analysis for an enterprise located in Japan;

(d) training seminars: personnel of an enterprise who enter the European Union to receive training in techniques and work practices which are utilised by companies or organisations in the European Union, provided that the training received is confined to observation, familiarisation and classroom instruction;
(e) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;

(f) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves. Short-term business visitors do not engage in making direct sales to the general public;

(g) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in Japan;

(h) after-sales or after-lease service: installers, repair and maintenance personnel and supervisors, possessing specialised knowledge essential to a seller's contractual obligation, performing services or training workers to perform services pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, including computer software, purchased or leased from an enterprise located outside the European Union into which temporary entry is sought, throughout the duration of the warranty or service contract;
(i) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for an enterprise located in Japan;

(j) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions or accompanying a tour that has begun in Japan; and

(k) translation and interpretation: translators or interpreters performing services as employees of an enterprise located in Japan.
Business visitors for establishment purposes

1. The permissible length of stay in Japan for business visitors for establishment purposes of the European Union shall be a period of up to 90 days.

2. The permissible length of stay in Japan for business visitors for establishment purposes of the European Union is without prejudice to the rights granted by Japan to nationals or citizens of the European Union under bilateral visa waivers.

Intra-corporate transferees

3. With respect to specialists defined in subparagraph(d)(i)(B) of Article 8.21, "specialised knowledge" means technology or knowledge at an advanced level pertinent to natural sciences, including physical sciences and engineering, or to human sciences, including jurisprudence, economics, business management and accounting, or ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of "Engineer/Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No.319 of 1951).
4. The "technology or knowledge at an advanced level pertinent to natural or human sciences" referred to in paragraph 3 means specialised technology or knowledge of natural or human sciences acquired by that person, in principle, by completing college education (i.e. bachelor's degree, associate's degree awarded through graduating from a junior college, or their equivalents) or higher education.

5. The permissible length of stay in Japan for intra-corporate transferees of the European Union shall be a period of up to five years.

Investors

6. The permissible length of stay in Japan for investors of the European Union shall be a period of up to five years.

Short-term business visitors

7. Short-term business visitors of the European Union are allowed to participate in business contacts, including negotiations for the sale of goods or supply of services, or other similar activities which comply with the conditions set out in Article 8.27 during their temporary stay in Japan.
8. The permissible length of stay in Japan for short-term business visitors of the European Union shall be a period of up to 90 days.

9. The permissible length of stay in Japan for short-term business visitors of the European Union is without prejudice to the rights granted by Japan to nationals or citizens of the European Union under bilateral visa waivers.

Accompanying spouse and children

10. Entry and temporary stay in Japan shall be granted to a spouse and children accompanying a natural person of the European Union who has been granted entry and temporary stay in Japan pursuant to paragraphs 3 to 5 or paragraph 6, in principle for the same period as the period of the temporary stay in Japan granted to that natural person, provided that those spouse and children concerned obtain maintenance from that natural person and engage in daily activities recognised under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act.
11. A spouse who has been granted the entry and temporary stay in Japan pursuant to paragraph 10 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

12. For the purposes of this Schedule, "spouse" or "children" means a spouse or children recognised as such in accordance with the laws and regulations of Japan.
ANNEX IV

CONTRACTUAL SERVICE SUPPLIERS
AND INDEPENDENT PROFESSIONALS

Schedule of the European Union

1. The European Union shall allow the supply of services in its territory by contractual service suppliers or independent professionals of Japan through the presence of natural persons in accordance with Article 8.26 for the sectors listed in this Schedule, subject to the relevant limitations listed in paragraph 16.

2. The list of reservations in paragraph 16 is composed of the following elements:

(a) the first column indicating the sector or sub-sector for which the category of contractual service suppliers and independent professionals are liberalised; and

(b) the second column describing the applicable limitations.
3. In addition to the list of reservations in this Schedule, the European Union may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 8.26. Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case to contractual service suppliers or independent professionals of Japan.

4. The European Union does not undertake any commitment for contractual service suppliers and independent professionals in economic activities which are not listed.

5. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

6. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing service suppliers.
7. This Schedule applies only to the territories in which the TFEU applies in accordance with subparagraph 1(a) of Article 1.3 and is only relevant in the context of trade relations between the European Union and its Member States with Japan. It does not affect the rights and obligations of the Member States under European Union law.

8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(i) natural persons or residents of a Member State or

(ii) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in a Member State.
Such treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.

9. The following abbreviations are used in the list below:

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

CSS  Contractual service suppliers
IP  Independent professionals
Contractual service suppliers

10. Subject to the conditions in paragraph 12 and the list of reservations in paragraph 16, the European Union makes commitments in accordance with Article 8.26 with respect to the category of contractual service suppliers in the following sectors or sub-sectors:

(a) legal advisory services in respect of public international law and foreign law¹;

(b) accounting and bookkeeping services;

(c) taxation advisory services;

(d) architectural services and urban planning and landscape architectural services;

(e) engineering services and integrated engineering services;

¹ A reservation for legal services described in Annexes I and II to Annex 8-B by a Member State for "domestic law" as covering "law of the European Union and of its Member States" applies to this Schedule.
(f) medical (including psychologists) and dental services;

(g) veterinary services;

(h) midwives services;

(i) services provided by nurses, physiotherapists and paramedical personnel;

(j) computer and related services;

(k) research and development services;

(l) advertising services;

(m) market research and opinion polling services;

(n) management consulting services;
(o) services related to management consulting;

(p) technical testing and analysis services;

(q) related scientific and technical consulting services;

(r) mining;

(s) maintenance and repair of vessels;

(t) maintenance and repair of rail transport equipment;

(u) maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;

(v) maintenance and repair of aircrafts and parts thereof;

(w) maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods;
(x) translation and interpretation services;

(y) telecommunication services;

(z) postal and courier services;

(aa) construction and related engineering services;

(bb) site investigation work;

(cc) higher education services;

(dd) Agriculture, hunting and forestry related services advisory and consulting services;

(ee) environmental services;

(ff) insurance and insurance related services advisory and consulting services;

(gg) other financial services advisory and consulting services;
(hh) transport advisory and consulting services;

(ii) travel agencies and tour operators' services;

(jj) tourist guides services; and

(kk) manufacturing advisory and consulting services.

11. The contractual service suppliers shall comply with the following conditions:

(a) the natural persons are engaged in the supply of a service on a temporary basis as employees of a juridical person which has obtained a service contract not exceeding 12 months;
(b) the natural persons entering the European Union have been offering such services as employees of the juridical person supplying the services for at least the year immediately preceding the date of submission of an application for entry into the European Union and possess, at the date of submission of an application for entry into the European Union at least three years professional experience\(^1\) in the sector of activity which is the subject of the contract;

(c) the natural persons entering the European Union shall possess:

(i) a university degree or a qualification demonstrating knowledge of an equivalent level;\(^2\) and

(ii) the professional qualifications to exercise an activity where this is required pursuant to the laws, regulations or legal requirements of the Member State of the European Union where the service is supplied;

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1. Professional experience shall be obtained after having reached the age of majority.
2. Where the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.
(d) the natural person does not receive remuneration for the provision of services in the territory of the European Union other than the remuneration paid by the juridical person employing the natural person;

(e) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Member State of the European Union where the service is provided; and

(f) the number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be requested by the laws, regulations or other legal requirements of the Member State of the European Union where the service is supplied.

12. The permissible length of stay of contractual service suppliers is for a cumulative period of not more than 12 months, with possible extensions at the discretion of the European Union and its Member States, in any 24 month period or for the duration of the contract, whichever is less.
Independent professionals

13. Subject to the conditions in paragraph 15 and the list of reservations in paragraph 17, the European Union makes commitments in accordance with Article 8.26 with respect to the category of independent professionals in the following sectors or sub-sectors:

(a) legal advisory services in respect of public international law and foreign law;¹

(b) architectural services and urban planning and landscape architectural services;

(c) engineering services and integrated engineering services;

(d) computer and related services;

(e) research and development services;

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¹ A reservation for legal services described in Annexes I and II to Annex 8-B by a Member State for "domestic law" as covering "law of the European Union and of its Member States" applies to this Schedule.
(f) market research and opinion polling services;

(g) management consulting services;

(h) services related to management consulting;

(i) mining;

(j) translation and interpretation services;

(k) telecommunication services;

(l) postal and courier services;

(m) higher education services;

(n) insurance related services advisory and consulting services;

(o) other financial services advisory and consulting services;
(p) transport advisory and consulting services; and

(q) manufacturing advisory and consulting services.

14. The independent professionals shall comply with the following conditions:

(a) the natural persons are engaged in the supply of a service on a temporary basis as self-employed persons established in Japan and have obtained a service contract for a period not exceeding twelve months;

(b) the natural persons entering the European Union possess, at the date of submission of an application for entry into the European Union at least six years professional experience in the sector of activity which is the subject of the contract;
(c) the natural persons entering the European Union possess:

(i) a university degree or a qualification demonstrating knowledge of an equivalent level;¹ and

(ii) the professional qualifications to exercise an activity where this is required pursuant to the law, regulations or other legal requirements of the Member State of the European Union where the service is supplied; and

(d) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Member State of the European Union where the service is provided.

15. The permissible length of stay of independent professionals is for a cumulative period of not more than 12 months, with possible extensions at the discretion of the European Union and its Member States, in any 24 month period or for the duration of the contract, whichever is less.

¹ Where the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.
16. The European Union lists the following reservations referred to in paragraph 1:

<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EU – all sectors</strong></td>
<td>Length of stay</td>
</tr>
<tr>
<td></td>
<td><strong>AT, UK:</strong> Maximum stay for CSS and IP shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less.</td>
</tr>
<tr>
<td></td>
<td><strong>BE, CZ, MT, PT:</strong> Maximum stay for CSS and IP shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less.</td>
</tr>
<tr>
<td></td>
<td><strong>CY, LT:</strong> Maximum stay for CSS and IP shall be for a period of six months renewable once for an additional period of six months, or for the duration of the contract, whichever is less.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Legal advisory services in respect of public international law and foreign law</td>
<td>CSS:</td>
</tr>
<tr>
<td>(part of CPC 861)</td>
<td>AT, BE, CY, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, PT, SE, UK: None.</td>
</tr>
<tr>
<td></td>
<td>BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test.</td>
</tr>
<tr>
<td></td>
<td>IP:</td>
</tr>
<tr>
<td></td>
<td>AT, CY, DE, EE, FR, HR, IE, LU, LV, NL, PL, PT, SE, UK: None.</td>
</tr>
<tr>
<td></td>
<td>BE, BG, CZ, DK, EL, ES, FI, HU, IT, LT, MT, RO, SI, SK: Economic needs tests.</td>
</tr>
<tr>
<td>Accounting and bookkeeping services</td>
<td>CSS:</td>
</tr>
<tr>
<td>(CPC 86212 other than &quot;auditing services&quot;, 86213, 86219 and 86220)</td>
<td>AT, BE, DE, EE, ES, HR, IE, IT, LU, NL, PL, PT, SE, SI, UK: None.</td>
</tr>
<tr>
<td></td>
<td>BG, CY, CZ, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test.</td>
</tr>
<tr>
<td></td>
<td>IP:</td>
</tr>
<tr>
<td></td>
<td>EU: Unbound.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Taxation advisory services (CPC 863)¹</td>
<td>CSS: AT, BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, SE, SI, UK: None. BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. PT: Unbound. IP: EU: Unbound.</td>
</tr>
</tbody>
</table>

¹ Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674) | CSS:  
AT: Planning services only, where: Economic needs test.  
BE, CY, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK: None.  
BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test.  
DK: Economic needs test, except for CSS stays of up to three months.  
FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. |
|                      | IP:  
AT: Planning services only, where: Economic needs test.  
BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test.  
CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK: None.  
FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Engineering services and Integrated engineering services (CPC 8672 and 8673) | **CSS:**  
**AT:** Planning services only, where: Economic needs test.  
**BE, CY, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK:** None.  
**BG, CZ, DE, LT, LV, RO, SK:** Economic needs test.  
**DK:** Economic needs test, except for CSS stays of up to three months.  
**FI:** None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.  
**HU:** Economic needs test. |
| **IP:**  
**AT:** Planning services only, where: Economic needs test.  
**BE, BG, CZ, DK, ES, IT, LT, RO, SK:** Economic needs test.  
**CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None.  
**FI:** None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.  
**HU:** Economic needs test. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical (including psychologists) and dental services (CPC 9312 and part of 85201)</td>
<td><strong>CSS:</strong></td>
</tr>
<tr>
<td></td>
<td><strong>AT:</strong> Unbound, except for psychologists and dental services, where: Economic needs test.</td>
</tr>
<tr>
<td></td>
<td><strong>BE, BG, EL, FI, HR, HU, LT, LV, SK, UK:</strong> Unbound.</td>
</tr>
<tr>
<td></td>
<td><strong>CY, CZ, DE, DK, EE, ES, IE, IT, LU, MT, NL, PL, PT, RO, SI:</strong> Economic needs test.</td>
</tr>
<tr>
<td></td>
<td><strong>FR:</strong> Economic needs test, except for psychologists, where: Unbound.</td>
</tr>
<tr>
<td></td>
<td><strong>SE:</strong> None.</td>
</tr>
<tr>
<td></td>
<td><strong>IP:</strong></td>
</tr>
<tr>
<td></td>
<td><strong>EU:</strong> Unbound.</td>
</tr>
<tr>
<td>Veterinary services (CPC 932)</td>
<td><strong>CSS:</strong></td>
</tr>
<tr>
<td></td>
<td><strong>AT, BE, BG, HR, HU, LV, SK, UK:</strong> Unbound.</td>
</tr>
<tr>
<td></td>
<td><strong>CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI:</strong> Economic needs test.</td>
</tr>
<tr>
<td></td>
<td><strong>SE:</strong> None.</td>
</tr>
<tr>
<td></td>
<td><strong>IP:</strong></td>
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<tr>
<td></td>
<td><strong>EU:</strong> Unbound.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
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<tr>
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</tr>
<tr>
<td>Midwives services</td>
<td><strong>CSS:</strong> AT, CY, CZ, DE, DK, EE, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI: Economic needs test. BE, BG, FI, HR, HU, SK, UK: Unbound. SE: None.</td>
</tr>
<tr>
<td>Services provided by nurses, physiotherapists and paramedical personnel</td>
<td><strong>CSS:</strong> AT, CY, CZ, DE, DK, EE, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI: Economic needs test. BE, BG, FI, HR, HU, SK, UK: Unbound. SE: None.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
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<tr>
<td>----------------------</td>
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</tr>
</tbody>
</table>
| Computer and related services (CPC 84) | CSS:  
**AT, BG, CY, CZ, HU, LT, RO, SK:** Economic needs test.  
**BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None.  
**DK:** Economic needs test except for CSS stays of up to three months.  
**FI:** None, except: The natural person must demonstrate special knowledge relevant to the service being supplied.  

**IP:**  
**AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, RO, SK:** Economic needs test.  
**DE, EE, EL, FR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None.  
**FI:** None, except: The natural person must demonstrate special knowledge relevant to the service being supplied.  
**HR:** Unbound. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Research and development Services (CPC 851, 852 excluding psychologists services¹, and 853) | CSS:  
EU except in **CZ, DK, SK**: None  
EU except in **NL, SE**: A hosting agreement with an approved research organisation is required.²  
**CZ, DK, SK**: Economic needs test.  

**IP:**  
EU except in **BE, CZ, DK, IT, SK**: None  
EU except in **NL, SE**: A hosting agreement with an approved research organisation is required.³  
**BE, CZ, DK, IT, SK**: Economic needs test.  

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¹ Part of CPC 85201, which is under medical and dental services.
² For all Member States of the European Union except UK and DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Council Directive 2005/71/EC of 12 October 2005 on a specific procedure for admitting third-country nationals for the purposes of scientific research.
³ For all Member States of the European Union except the UK and DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Council Directive 2005/71/EC of 12 October 2005 on a specific procedure for admitting third-country nationals for the purposes of scientific research.
<table>
<thead>
<tr>
<th>Sector or sub-sector (CPC 871)</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising services</td>
<td>CSS: AT, BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SE, SI, UK: None.</td>
</tr>
<tr>
<td></td>
<td>IP: EU: Unbound, except NL. NL: None.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>----------------------</td>
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</tbody>
</table>
| Market research and opinion polling services (CPC 864) | CSS:  
AT, BG, CY, CZ, DK, EL, FI, HR, LV, MT, RO, SI, SK: Economic needs test.  
BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SE, UK: None.  
HU, LT: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound.  
PT: None, except for public opinion polling services (CPC 86402), where: Unbound. |
|                       | IP:  
AT, BE, BG, CY, CZ, DK, EL, ES, FI, HR, IT, LV, MT, RO, SI, SK: Economic needs test.  
DE, EE, FR, IE, LU, NL, PL, SE, UK: None.  
HU, LT: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound.  
PT: None, except for public opinion polling services (CPC 86402), where: Unbound. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management consulting services (CPC 865)</td>
<td><strong>CSS:</strong> AT, BG, CY, CZ, HU, LT, RO, SK: Economic needs test.</td>
</tr>
<tr>
<td></td>
<td>**BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT,</td>
</tr>
<tr>
<td></td>
<td><strong>SE, SI, UK:</strong> None.</td>
</tr>
<tr>
<td></td>
<td><strong>DK:</strong> Economic needs test, except for CSS stays of up to three months.</td>
</tr>
<tr>
<td></td>
<td><strong>IP:</strong> AT, BE, BG, CZ, DK, ES, HR, HU, IT, LT, RO, SK: Economic needs test.</td>
</tr>
<tr>
<td></td>
<td><strong>CY, DE, EE, EL, FI, FR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK:</strong> None.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>----------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Services related to management consulting (CPC 866)</td>
<td>CSS: AT, BG, CY, CZ, LT, RO, SK: Economic needs test. BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None. DK: Economic needs test, except for CSS stays of up to three months. HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Technical testing and analysis services</td>
<td>CSS:</td>
</tr>
<tr>
<td>(CPC 8676)</td>
<td><strong>AT, BG, CY, CZ, FI, HU, LT, LV, MT, PT, RO, SK</strong>: Economic needs test.</td>
</tr>
<tr>
<td></td>
<td><strong>BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SE, SI, UK</strong>: None.</td>
</tr>
<tr>
<td></td>
<td><strong>DK</strong>: Economic needs test, except for CSS stays of up to three months.</td>
</tr>
<tr>
<td></td>
<td><strong>IP:</strong></td>
</tr>
<tr>
<td></td>
<td><strong>EU</strong>: Unbound, except NL.</td>
</tr>
<tr>
<td></td>
<td><strong>NL</strong>: None.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
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<td>----------------------</td>
<td>----------------------------</td>
</tr>
</tbody>
</table>
| Related scientific and technical consulting services (CPC 8675) | **CSS:**  
**AT, CY, CZ, DK, FI, HU, LT, LV, MT, PT, RO, SK:** Economic needs test.  
**BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SE, SI, UK:** None.  
**DE:** Unbound for publicly appointed surveyors. Otherwise, Economic needs test.  
**FR:** None, except for "surveying" operations relating to the establishment of property rights and to land law, where: Unbound.  
**IP:**  
**EU:** Unbound, except **NL.**  
**NL:** None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| **Mining (CPC 883, advisory and consulting services only)** | CSS:  
**DK**: Economic needs test, except for CSS stays of up to three months.  
**IP**:  
| **Maintenance and repair of vessels (part of CPC 8868)** | CSS:  
| **IP**:  
**EU**: Unbound, except **NL**.  
**NL**: None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Maintenance and repair of rail transport equipment (part of CPC 8868)                | **CSS:**  
AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.  
BE, EE, EL, ES, FR, HR, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None.  
**IP:**  
EU: Unbound, except NL.  
NL: None. |
| Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868) | **CSS:**  
AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test.  
BE, EE, EL, ES, FR, HR, IT, LU, LV, NL, PL, PT, SE, SI, UK: None.  
**IP:**  
EU: Unbound, except NL.  
NL: None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Maintenance and repair of aircraft and parts thereof (part of CPC 8868) | **CSS:**  
AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.  
BE, EE, EL, ES, FR, HR, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None.  

**IP:**  
EU: Unbound, except NL.  
NL: None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods¹ (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)</td>
<td>CSS:&lt;br&gt;AT, BG, CY, CZ, DE, DK, HU, IE, LT, RO, SK: Economic needs test.&lt;br&gt;BE, EE, EL, ES, FR, HR, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None.&lt;br&gt;FI: Unbound, except in the context of an after-sales or after-lease contract, where: the length of stay is limited to six months; for maintenance and repair of personal and household goods (CPC 633): Economic needs test.&lt;br&gt;IP:&lt;br&gt;EU: Unbound, except NL.&lt;br&gt;NL: None.</td>
</tr>
</tbody>
</table>

¹ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| **Translation and interpretation services (CPC 87905, excluding official or certified activities)** | CSS:  
**AT, BG, CZ, DK, FI, HU, IE, LT, LV, RO, SK:** Economic needs test.  
**BE, DE, EE, EL, ES, FR, HR, IT, LU, MT, NL, PL, PT, SE, SI, UK:** None.  
**IP:**  
**AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, RO, SK:** Economic needs test.  
**CY, DE, EE, FR, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None.  
**HR:** Unbound. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| **Telecommunication services (CPC 7544, advisory and consulting services only)** | **CSS:**
| | **AT, BG, CY, CZ, HU, LT, RO, SK:** Economic needs test. 
| | **BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None. 
| | **DK:** Economic needs test, except for CSS stays of up to three months. |
| **IP:** | **AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, RO, SK:** Economic needs test. 
<p>| | <strong>DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK:</strong> None. |</p>
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Postal and courier services (CPC 751, advisory and consulting services only)          | **CSS:**  
AT, BG, CY, CZ, FI, HU, LT, RO, SK: Economic needs test.  
BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None.  
DK: Economic needs test, except for CSS stays of up to three months.  
**IP:**  
AT, BE, BG, CY, CZ, DK, ES, FI, HU, IT, LT, RO, SK: Economic needs test.  
DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK: None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Construction and related engineering services  
(CPC 511, 512, 513, 514, 515, 516, 517 and 518. BG: CPC 512, 5131, 5132, 5135, 514, 5161, 5162, 51641, 51643, 51644, 5165 and 517) | **CSS:**  
EU: Unbound except in BE, CZ, DK, ES, FR, NL and SE.  
BE, DK, ES, NL, SE: None.  
CZ: Economic needs test.  
FR: Unbound, except for technicians, where: the work permit is delivered for a period not exceeding six months. Compliance with an economic needs test is required.  
**IP:**  
EU: Unbound, except NL.  
NL: None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Site investigation work</td>
<td></td>
</tr>
<tr>
<td>(CPC 5111)</td>
<td></td>
</tr>
<tr>
<td>CSS:</td>
<td></td>
</tr>
<tr>
<td>AT, BG, CY, CZ, FI, HU, LT, LV, RO, SK: Economic needs test.</td>
<td></td>
</tr>
<tr>
<td>BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK: None.</td>
<td></td>
</tr>
<tr>
<td>DK:</td>
<td>Economic needs test, except for CSS stays of up to three months.</td>
</tr>
<tr>
<td>IP:</td>
<td></td>
</tr>
<tr>
<td>EU: Unbound.</td>
<td></td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>---------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Higher education services | **CSS:**  
| (CPC 923)                 | **EU** except in **LU, SE**: Unbound.  
|                           | **LU**: Unbound, except for university professors, where: None.  
|                           | **SE**: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound.    |
|                           | **IP:**  
|                           | **EU** except in **SE**: Unbound.  
<p>|                           | <strong>SE</strong>: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound. |</p>
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Agriculture, hunting and forestry related services (CPC 881, advisory and consulting services only) | **CSS:**
EU except in **BE, DE, DK, ES, FI, HR** and **SE**: Unbound
**BE, DE, ES, HR, SE**: None
**DK**: Economic needs test.
**FI**: Unbound, except for advisory and consulting services relating to forestry, where: None.

**IP:**
**EU**: Unbound. |
| Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409) | **CSS:**
**AT, BG, CY, CZ, DE, DK, EL, HU, LT, LV, RO, SK**: Economic needs test.
**BE, EE, ES, FI, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK**: None.

**IP:**
**EU**: Unbound. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance and insurance related services (advisory and consulting services only)</td>
<td>CSS: AT, BG, CY, CZ, FI, LT, RO, SK: Economic needs test. BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None. DK: Economic needs test except for CSS stays of up to three months. HU: Unbound. IP: AT, BE, BG, CY, CZ, DK, ES, FI, IT, LT, PL, RO, SK: Economic needs test. DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK: None. HU: Unbound.</td>
</tr>
<tr>
<td>Sector or sub-sector</td>
<td>Description of reservations</td>
</tr>
<tr>
<td>----------------------</td>
<td>----------------------------</td>
</tr>
</tbody>
</table>
| Other financial services (advisory and consulting services only) | CSS:  
**AT, BG, CY, CZ, FI, LT, RO, SK:** Economic needs test.  
**BE, DE, ES, EE, EL, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None.  
**DK:** Economic needs test, except for CSS that stays of up to three months.  
**HU:** Unbound.  

**IP:**  
**AT, BE, BG, CY, CZ, DK, ES, FI, IT, LT, PL, RO, SK:** Economic needs test.  
**DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK:** None.  
**HU:** Unbound. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
</table>
| Transport (CPC 71, 72, 73, and 74, advisory and consulting services only) | CSS:  
AT, BG, CY, CZ, HU, LT, RO, SK: Economic needs test.  
BE: Unbound.  
DE, EE, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None.  
DK: Economic needs test, except for CSS stays of up to three months.  
IP:  
AT, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test.  
BE: Unbound.  
CY, DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK: None.  
PL: Economic needs test, except for air transport, where: None. |
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel agencies and tour operators services (including tour managers(^1)) (CPC 7471)</td>
<td>CSS:&lt;br&gt;AT, CY, CZ, DE, EE, ES, FR, HR, IT, LU, NL, PL, SE, SI, UK: None.&lt;br&gt;BE, IE: Unbound, except for tour managers, where: None.&lt;br&gt;BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test.&lt;br&gt;DK: Economic needs test, except for CSS stays of up to three months.&lt;br&gt;IP:&lt;br&gt;EU: Unbound.</td>
</tr>
</tbody>
</table>

\(^1\) Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.
<table>
<thead>
<tr>
<th>Sector or sub-sector</th>
<th>Description of reservations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Manufacturing</strong> (CPC 884, and 885, advisory and consulting services only)</td>
<td>CSS: AT, BG, CY, CZ, HU, LT, RO, SK: Economic needs test. BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK: None. DK: Economic needs test, except for CSS stays of up to three months. IP: AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test. DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK: None.</td>
</tr>
</tbody>
</table>
Contractual service suppliers and independent professionals

1. Contractual service suppliers and independent professionals of the European Union are allowed to engage in business activities of supplying services during their temporary stay in Japan which correspond to:

(a) activities which require technology or knowledge at an advanced level pertinent to natural sciences, including physical sciences and engineering, or to human sciences, including jurisprudence, economics, business management and accounting, or activities which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of "Engineer/Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No.319 of 1951);
(b) activities for research, guidance of research, or education at a university in Japan, an equivalent educational institution in Japan, or a college of technology in Japan, recognised under the status of residence of "Professor" provided for in the Immigration Control and Refugee Recognition Act;

(c) legal services supplied by the following persons, who must be qualified as specified under the laws and regulations of Japan:

   (i) a lawyer qualified as "Bengoshi";

   (ii) a patent attorney qualified as "Benrishi";

   (iii) a maritime procedure agent qualified as "Kaijidairishi";

   (iv) a judicial scrivener qualified as "Shiho-Shoshi";

   (v) an administrative scrivener qualified as "Gyosei-Shoshi";
(vi) a certified social insurance and labour consultant qualified as "Shakai-Hoken-Romushi"; or

(vii) a land and house surveyor qualified as "Tochi-Kaoku-Chosashi";

(d) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer and is qualified as "Gaikokuho-Jimu-Bengoshi" under the laws and regulations of Japan;

(e) accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi" under the laws and regulations of Japan; or

(f) taxation services supplied by a tax accountant qualified as "Zeirishi" under the laws and regulations of Japan.
2. The "activities which require technology or knowledge at an advanced level pertinent to natural or human sciences" referred to in subparagraph 1(a) means activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by that person, in principle, by completing college education (i.e. bachelor's degree, associate's degree awarded through graduating from a junior college, or their equivalents) or higher education.

3. The limitations of business activities referred to in paragraph 1 are specified in Appendix IV.

4. The permissible length of stay in Japan for contractual service suppliers and independent professionals of the European Union shall be a period of up to five years.
Accompanying spouse and children

5. Entry and temporary stay in Japan shall be granted to a spouse and children accompanying a natural person of the European Union who has been granted entry and temporary stay in Japan pursuant to paragraphs 1 to 4, in principle for the same period as the period of the temporary stay in Japan granted to that natural person, provided that those spouse and children concerned obtain maintenance from the natural person and engage in daily activities recognised under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act.

6. A spouse who has been granted the entry and temporary stay in Japan pursuant to paragraph 5 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

7. For the purposes of this Schedule, "spouse" or "children" means a spouse or children recognised as such in accordance with the laws and regulations of Japan.
APPENDIX IV

LIMITATIONS OF BUSINESS ACTIVITIES OF CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS IN JAPAN

<table>
<thead>
<tr>
<th>Sector or subsector</th>
<th>Limitations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal services, as referred to in subparagraph 1(c) of the Schedule of Japan of Annex IV (CPC 861**)</td>
<td>None</td>
</tr>
<tr>
<td>Legal advisory services, as referred to in subparagraph 1(d) of the Schedule of Japan of Annex IV (CPC 861**)</td>
<td>None</td>
</tr>
</tbody>
</table>

---

1 Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (WTO Document MTN.GNS/W/120, dated 10 July 1991) and the CPC. These alphabetical and numerical divisions are indicated to enhance the clarity of the description of specific commitments, but shall not be construed as being a part of the specific commitments. The use of "**" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code. This list of sectors or subsectors is based on the categories of the statuses of residence under the Immigration Control and Refugee Recognition Act of Japan (Cabinet Order No 319 of 1951).
<table>
<thead>
<tr>
<th>Sector or subsector</th>
<th>Limitations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting, auditing and bookkeeping services, as referred to in subparagraph 1(e) of the Schedule of Japan of Annex IV (CPC 862**)</td>
<td>None</td>
</tr>
<tr>
<td>Taxation services, as referred to in subparagraph 1(f) of the Schedule of Japan of Annex IV (CPC 863**)</td>
<td>None</td>
</tr>
<tr>
<td>Architectural services (CPC 8671)</td>
<td>None</td>
</tr>
<tr>
<td>Engineering services (CPC 8672)</td>
<td>None</td>
</tr>
<tr>
<td>Integrated engineering services (CPC 8673)</td>
<td>None</td>
</tr>
<tr>
<td>Urban planning services and landscape architectural services (CPC 8674)</td>
<td>None</td>
</tr>
<tr>
<td>Computer and related services (CPC 84)</td>
<td>None</td>
</tr>
<tr>
<td>Research and experimental development services on natural sciences and engineering (CPC 8510)</td>
<td>None</td>
</tr>
<tr>
<td>Sector or subsector</td>
<td>Limitations</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Research and experimental development services on social sciences and humanities</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8520)</td>
<td></td>
</tr>
<tr>
<td>Interdisciplinary research and experimental development services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8530)</td>
<td></td>
</tr>
<tr>
<td>Sale or leasing services of advertising space or time</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8711)</td>
<td></td>
</tr>
<tr>
<td>Planning, creating and placement services of advertising</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8712)</td>
<td></td>
</tr>
<tr>
<td>Other advertising services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8719)</td>
<td></td>
</tr>
<tr>
<td>Market research and public opinion polling services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8640)</td>
<td></td>
</tr>
<tr>
<td>Management consulting services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8650)</td>
<td></td>
</tr>
<tr>
<td>Services related to management consulting</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8660)</td>
<td></td>
</tr>
<tr>
<td>Technical testing and analysis services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 8676)</td>
<td></td>
</tr>
<tr>
<td>Sector or subsector</td>
<td>Limitations</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Engineering related scientific and technical consulting services (CPC 8675)</td>
<td>None</td>
</tr>
<tr>
<td>Maintenance and repair of equipment (excluding vessels, aircrafts and other transport equipment) (CPC 633, 8861-8866)</td>
<td>None</td>
</tr>
<tr>
<td>Trade fair and exhibition organisation services (CPC 87909**)</td>
<td>None</td>
</tr>
<tr>
<td>Translation and interpretation services (CPC 87905)</td>
<td>None</td>
</tr>
<tr>
<td>Specialty design services (CPC 87907)</td>
<td>None</td>
</tr>
<tr>
<td>Radio and television transmission services (CPC 7524**)</td>
<td>For greater certainty, activities recognised under the status of residence of &quot;Entertainer&quot; are not included.</td>
</tr>
<tr>
<td>General construction work for buildings (CPC 512)</td>
<td>None</td>
</tr>
<tr>
<td>Sector or subsector</td>
<td>Limitations</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>General construction work for civil engineering (CPC 513)</td>
<td>None</td>
</tr>
<tr>
<td>Installation and assembly work (CPC 514, 516)</td>
<td>None</td>
</tr>
<tr>
<td>Building completion and finishing work (CPC 517)</td>
<td>None</td>
</tr>
<tr>
<td>Other construction related services</td>
<td>None</td>
</tr>
<tr>
<td>– Pre-erection work at construction sites (CPC511)</td>
<td></td>
</tr>
<tr>
<td>– Special trade construction work (CPC515)</td>
<td></td>
</tr>
<tr>
<td>– Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC518)</td>
<td></td>
</tr>
<tr>
<td>Adult education services (CPC 924**)</td>
<td>Limited to language instruction education in private enterprises</td>
</tr>
<tr>
<td>Other education services (CPC 929**)</td>
<td>Limited to language instruction education in private enterprises</td>
</tr>
<tr>
<td>Sector or subsector</td>
<td>Limitations</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Sewage services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 9401)</td>
<td></td>
</tr>
<tr>
<td>Refuse disposal services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 9402)</td>
<td></td>
</tr>
<tr>
<td>Cleaning services of exhaust gases</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 9404)</td>
<td></td>
</tr>
<tr>
<td>Noise abatement services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 9405)</td>
<td></td>
</tr>
<tr>
<td>Nature and landscape protection services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 9406)</td>
<td></td>
</tr>
<tr>
<td>Other environmental protection services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 9409)</td>
<td></td>
</tr>
<tr>
<td>Travel agency and tour operator services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 7471)</td>
<td></td>
</tr>
<tr>
<td>Tourist guide services</td>
<td>None</td>
</tr>
<tr>
<td>(CPC 7472)</td>
<td></td>
</tr>
</tbody>
</table>
ANNEX 8-C

UNDERSTANDING ON MOVEMENT OF NATURAL PERSONS
FOR BUSINESS PURPOSES

Procedural commitments related to entry and temporary stay

1. The Parties should ensure that the processing of applications for entry and temporary stay pursuant to their respective commitments in this Agreement follows good administrative practice. To that effect:

   (a) the Parties shall ensure that fees charged by competent authorities for the processing of applications for the entry and temporary stay do not unduly impair or delay trade in goods or services or establishment or operation under this Agreement;

   (b) subject to the competent authorities' discretion, documents required from the applicant for applications for the grant of entry and temporary stay of short-term visitors for business purposes should be commensurate with the purpose for which they are collected;
(c) complete applications for the grant of entry and temporary stay shall be processed as expeditiously as possible;

(d) the competent authorities of a Party shall endeavour to provide, without undue delay, information in response to any reasonable request from an applicant concerning the status of an application;

(e) if the competent authorities of a Party require additional information from the applicant in order to process the application, they shall endeavour to notify, without undue delay, the applicant of the required additional information;

(f) the competent authorities of a Party shall notify the applicant of the outcome of the application promptly after a decision has been taken; if the application is approved, the competent authorities of a Party shall notify the applicant of the period of stay and other relevant terms and conditions; if the application is denied, the competent authorities of a Party shall, upon request or upon their own initiative, make available to the applicant information on any available review or appeal procedures; and
(g) the Parties shall endeavour to accept and process applications in electronic format.

Additional procedural commitments applying to intra-corporate transferees and their family members

2. The competent authorities in the European Union shall adopt a decision on the application for entry and temporary stay of an intra-corporate transferee, or a renewal of it, and shall notify the decision to the applicant in writing, in accordance with the notification procedures under the relevant laws and regulations, as soon as possible but not later than 90 days from the date on which the complete application was submitted.

3. To the extent practicable, the competent authorities of Japan shall adopt a decision on the application for an entry visa of an intra-corporate transferee, or for an extension permit of an intra-corporate transferee, and shall notify the decision to the applicant in writing within a period of time not exceeding 90 days after the submission of a complete application or, where applicable, after the submission of a complete application relating to the entry and temporary stay prior to the application requesting entry visa as defined in paragraph 4. Where it is not practicable for a decision to be made within 90 days, the competent authorities of Japan shall endeavour to make the decision within a reasonable period of time thereafter.

---

1 Paragraphs 2, 5 and 6 do not apply to the Member States of the European Union that are not subject to the application of Directive 2014/66/EU of the European Parliament and of the Council of 15 May 2014 on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer (hereinafter referred to in this Annex as "the ICT Directive").
4. For the purposes of this Annex, "application relating to the entry and temporary stay prior to the application requesting entry visa" means an application requesting a Certificate of Eligibility. The period between the date when the Certificate of Eligibility is issued and the date of the applicant's request for an entry visa is not included within the period of 90 days mentioned above.

5. Where the information or documentation for the application is incomplete, the competent authorities shall endeavour to notify the applicant within a reasonable period of time of the additional information that is required and set a reasonable deadline for providing it. The period referred to in paragraphs 2 and 3 shall be suspended until the competent authorities have received the required additional information.
6. The European Union shall:

   (a) extend to family members of a Japanese national who is an intra-corporate transferee to the European Union the rights granted to family members of an intra-corporate transferee pursuant to Article 19 of the ICT Directive; and

   (b) grant a Japanese national who is an intra-corporate transferee to the European Union a right of intra-European Union mobility, in accordance with the ICT Directive.

Cooperation on return and readmission

7. The Parties acknowledge that the enhanced movement of natural persons following from paragraphs 1 to 6 requires full cooperation on return and readmission of natural persons staying in a Party in contravention of its rules for entry and temporary stay.