

TiSA
TRADE IN SERVICES AGREEMENT

EUROPEAN UNION

SCHEDULE OF SPECIFIC COMMITMENTS
&
LIST OF MFN EXEMPTIONS

1. The present document contains the 2nd revised offer of the European Union in the context of the TiSA negotiations. It includes a Schedule of specific commitments and a list of MFN exemptions.
2. The European Union reserves the right to modify or withdraw this Schedule, in whole or in part, , at any time prior the conclusion of the negotiations. The European Union further reserves the right to make technical changes to this Schedule and to correct any errors, omissions or inaccuracies.
3. The enclosed Schedule has been set out according to the core provisions adopted by TiSA participants at the occasion of the September 2013 round.
4. The present offer may need to be revised following the final outcome of text in the Annexes to this Agreement, including with respect to Localisation, Financial Services, Maritime Transport and Air transport. Air transport is currently scheduled on the basis of the GATS Annex on Air Transport Services and the EU commitments in GATS and other relevant EU trade agreements, and may therefore may be further adapted once the discussions on the Annex on Air Transport Services in TiSA are completed.
5. The attached list of MFN exemptions is based on the assumption that regional integration agreements in the meaning of GATS Article V will not be subject to MFN obligations.
6. Legal citations are provided for transparency in a separate list for the measures covered in Part II of this schedule.

TiSA
TRADE IN SERVICES AGREEMENT
EUROPEAN UNION - SCHEDULE OF SPECIFIC COMMITMENTS

1. The specific commitments in this schedule apply only to the territories in which the Treaties establishing the European Union (EU) apply and under the conditions laid down in these Treaties. These commitments apply only to the relations between the EU and its Member States on the one hand, and non-EU countries on the other. They do not affect the rights and obligations of Member States arising from EU law.
2. The rights and obligations arising from this Agreement, including the schedule of commitments, shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
3. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to nationals or juridical persons of the other Party the treatment granted in a Member State to the nationals and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to legal persons of the other Party established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those legal persons established within the EU which are owned or controlled by nationals of the other Party.
4. In identifying individual sectors and sub-sectors, CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, *CPC Prov*, 1991.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles I-3 and I-4. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirements that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to services and services suppliers of other Parties.
6. The EU takes commitments with respect to market access commitments as set out in Articles I-3 and II-1 differentiated by its Member States, where applicable. The EU reserves the right to maintain or adopt any measure with respect to national treatment commitments as set out in Articles I-4 and II-2, differentiated by its Member States, where applicable. The following abbreviations are used in the list below:

AT	Austria	HU	Hungary
BE	Belgium	IE	Ireland
BG	Bulgaria	IT	Italy
CY	Cyprus	LT	Lithuania
CZ	Czech Republic	LU	Luxembourg
DE	Germany	LV	Latvia

DK Denmark
EE Estonia
EL Greece
ES Spain
EU European Union, including all its Member States
FI Finland
FR France
HR Croatia

MT Malta
NL The Netherlands
PL Poland
PT Portugal
RO Romania
SE Sweden
SI Slovenia
SK Slovak Republic
UK United Kingdom

Sector or subsector	Obligations	Limitations
Part I: SECTION A RESERVATIONS pursuant to Article II-2:4.		Pursuant to Article II-2:4, the EU reserves the right to adopt or maintain any measure as indicated below:
Reservation 1: All sectors <i>(i) Commercial presence</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	3) In FR , pursuant to articles L151-1 and R135-1 sec 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.
		3) In LT : enterprises of strategic importance to national security (proportion of capital which may be held by private national or foreign persons conforming to national security interests, procedure and criteria for determination of conformity of potential national investors and potential enterprise participants, etc.).
	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2)	In FR , to limit foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case by case basis, of the equity offered by the public. In FR , for establishing in certain commercial, industrial or artisanal activities, the right is reserved to require a specific authorisation is if the managing director is not a holder of a permanent residence permit.
		In SE , discriminatory requirements for founders, senior management and board of directors when new forms of legal association are incorporated into Swedish law.
	National treatment (Article I-4)	In IT , the acquisition of equity stakes of companies operating in the fields of defence and national security, and the acquisition of strategic assets in the fields of transport services, telecommunications and energy may be subject to the approval of the Presidency of the Council of Ministers' Office.
		1, 3) In FI , on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any legal person, without permission by the competent authorities of the Åland Islands.
<i>(ii) Subsidies</i>	National Treatment (Article I-4), Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	3) The EU except in HU and PL : eligibility for subsidies from the EU or Member States may be limited to juridical persons established within the territory of a Member State or a particular geographical sub-division thereof. The EU with regard to subsidies for research and development. The supply of a service, or its subsidisation, within the public sector is not in breach of this commitment. The EU , except in AT, CY, CZ, EE, FI, HU, LT, LV, MT, PL, SE and SK , with respect to subsidies for branches established in a Member State by a non-EU company. In HU and PL , with respect to subsidies.
		4) The EU except in AT and PL : to the extent that any subsidies are made available to natural persons, their availability may be limited to nationals of a Member State of the EU. In AT and PL , the right is reserved to adopt or maintain any measure with respect to subsidies.

Sector or subsector	Obligations	Limitations
<i>(iii) Recognition</i>	National Treatment (Article I-4)	1, 2, 3, 4) EU: EU directives on mutual recognition of diplomas and other professional qualification only apply to the citizens of the EU. The right to practise a regulated professional service in one Member State of the EU does not grant the right to practise in another Member State ¹ .
Reservation 2: Entry and temporary stay of natural persons for business purposes (Mode 4)	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2)	4) The EU with respect to the provision of services through the presence of natural persons (provision of services through Mode 4). However, national treatment shall be granted for measures concerning the categories of natural persons referred to and committed in the market access column. For greater certainty, this treatment is neither subject to Articles II-2:2 and II-2:3. The EU extends its commitments under the Mode 4 categories of Business visitors for establishment purposes ("BVEP"), Intra-corporate transferees ("ICT"), Services sellers ("SeSe"), Contractual services suppliers ("CSS"), Independent professionals ("IP") to business persons of another Party, if that Party has taken a Market Access commitment in its Schedule under the heading of the equivalent Mode 4 category, without reserving the right to impose or maintain an economic needs test or numerical restriction for those business persons.
Reservation 3: Acquisition of real estate	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2)	1, 3) 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 limited property rights (right to use, right to build, right to raise a superstructure and servitudes) of real estate. 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. In DE subject to certain conditions of reciprocity. In EE , to require that only a natural person who is an Estonian citizen or the citizen of any EEA country or a legal person who is entered in the appropriate Estonian register, may acquire any immovable used for profit yielding land, the land use type categories of which include agriculture or forest land, and only with the authorization of the county governor. This reservation does not apply to the acquisition of agriculture or forest land for the purposes of providing a service which is liberalized under this agreement In ES , the right is reserved to require foreign investment in activities directly related to real estate investments of diplomatic missions by States that are not members of the EU require and administrative authorization from the Spanish Council of Ministers, unless there is a reciprocal liberalization agreement in place. 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

¹ In order for non-EU country nationals to obtain EU-wide recognition of their qualifications, or to benefit from a specific recognition regime when practising in another EU Member State, a mutual recognition agreement, negotiated within the framework defined in Article I-6, is necessary.

Sector or subsector	Obligations	Limitations
		<p>authorities of the Åland Islands.</p> <p>In HU, with respect to the acquisition of state owned properties;</p> <p>In HU, with respect to acquisition of arable land by foreign legal persons and non-resident natural persons, including with regard to the authorization process for the acquisition of arable land.</p> <p>In LT, with respect to any measure that is consistent with the commitments taken by the EU and which are applicable in LT in the GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law, the law on land and the law on acquisition of agricultural land. However, local governments (municipalities) and other national entities of members of the OECD and NATO conducting economic activities in LT, which are specified by the constitutional law in compliance with the criteria of European and other integration which LT has embarked on, are permitted to acquire in to their ownership non-agriculture land plots required for the construction and operation of buildings and facilities necessary for their direct activities</p> <p>In LV, with regard to the acquisition of rural land by nationals a third country, including with regard to the authorisation process for the acquisition of rural land.</p> <p>In SI, to require that juridical persons, established in the Republic of Slovenia with foreign capital participation, may acquire real estate in the territory of the Republic of Slovenia, and that branches established in the Republic of Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. According to the Law on Commercial Companies, a branch established in the Republic of Slovenia is not considered a juridical person, but as regards their operation, their treatment is equal to a subsidiary, which is in line with Article XXVIII para.(g) of the GATS.</p> <p>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.).</p>
Reservation No. 4: Business services - Professional services		
<i>(i) Legal services:</i>	National Treatment (Article I-4) Local Management (Article X.2)	1, 3) The EU , with the exception of SE , with respect to the provision of legal advisory and legal authorisation, documentation and certification services provided by legal professionals entrusted with public functions, such as notaries, “ <i>huissiers de justice</i> ” or other “ <i>officiers publics et ministériels</i> ”, and with respect to services provided by bailiffs who are appointed by an official act of government. (Part of CPC 861, part of CPC 87902).
<i>(ii) Auditing services:</i>	National Treatment (Article I-4)	3) 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 a third-country audit entity upon the latter's furnishing proof that: 1. three-fourths of the members of the management bodies and the registered auditors carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors and have passed successfully the examinations for it; 2. the audit entity carries out independent financial audit in accordance with the requirements for independence and objectivity; 3. the audit entity publishes on its website an annual transparency report or

Sector or subsector	Obligations	Limitations
		performs other equivalent requirements for disclosure in case it audits public-interest entities. (CPC 86211, 86212 other than accounting services).
	National Treatment (Article I-4) Local Management (Article X.2)	3) In CZ , with respect to investment only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Czech/EU nationals may be authorised to carry out audits in the Czech Republic. (CPC 86211, 86212 other than accounting services)
	National Treatment, (Article I-4) Local Presence (Article X.1)Local Content (Article X.3) Local Management (Article X.2)	1) In UK with respect to the cross-border provision of auditing services. (CPC 86211, 86212 other than accounting services)
(iii) <i>Architectural services and Urban planning and landscape architectural services</i>	National Treatment (Article I-4)	1) In HR with respect to the cross-border provision of urban planning. (CPC 8674)
Reservation 5: Professional services (health related professions)		
(i) <i>Medical (including Psychologists) and Dental services, Midwives services; Services provided by Nurses; Physiotherapists and Paramedical Personnel:</i>	National Treatment (Article I-4) Local Presence (Article X.1)	1) 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 EU. (CPC 9312, part of 93191, part of CPC 85201)
	National Treatment (Article I-4)	In BE with respect to the cross-border provision. (CPC 312, part of CPC 93191, part of CPC 85201)
	National Treatment (Article I-4)	In UK with respect to requiring establishment of suppliers and restricting the cross-border provision of health-related professional services by service suppliers not physically present in the territory of the UK. (CPC 9312, part of CPC 93191, part of CPC 85201)
	National Treatment (Article I-4)	1, 3) In MT with respect to the cross-border provision and investment. In Malta, these services may only be provided by EU nationals having prior authorization, which may be subject to an ENT. (CPC 9312, part of CPC 9319)
	National Treatment (Article I-4)	In CZ with respect to the cross-border provision and investment (including other health-related services relating to the handling of human tissues, organs and cells intended for use in man). (CPC 9312, part of CPC 9319)
	National Treatment (Article I-4)	3) In BG , with respect to investment. (CPC 9312, part of CPC 9319)

Sector or subsector	Obligations	Limitations
	Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	
	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1, 2, 3 In FI (except for services provided by nurses), with respect to the cross-border provision, consumption abroad and investment, whether private or public. (CPC 9312, CPC 93191)
(ii) <i>Veterinary services:</i>	National Treatment (Article I-4) Local Presence (Article X.1)	1, 2, 3 In BG , a veterinary medical establishment may be established by a natural or a legal person. The practice of veterinary medicine is subject to an EU/EEA nationality condition, otherwise a permanent residence permit is required for foreign nationals (physical presence is required). (CPC 932)
(iii) <i>Retail sales of pharmaceuticals and of medical and orthopaedical goods to the general public, and other services supplied by pharmacists:</i>	National Treatment (Article I-4)	1 In BE, LV with respect to the cross-border provision of veterinary services. (CPC 932)
	National Treatment (Article I-4) Local Presence (Article X.1) Local Content (Article X.3) Local Management (Article X.2)	1, 3 In BG, FI with regard to distribution of pharmaceutical products. (CPC 63211)
	National Treatment (Article I-4) Local Management (Article X.2)	3 In SE , for retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public. (CPC 63211)
	National Treatment (Article I-4)	1 In UK with respect to requiring establishment of suppliers and restricting the cross-border provision of the retail sales of pharmaceuticals and of medical and orthopaedic goods, and other services supplied by pharmacists not physically present in the territory of the UK. (CPC 63211)
Reservation No. 6 – Business Services - Research and Development Services	National Treatment (Article I-4)	1, 2, 3 The EU for R&D services, which receive public funding or State support in any form, and are therefore not considered to be privately funded whereby exclusive rights and/or authorisations can only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU (CPC 851, CPC 852, CPC 853).
Reservation No. 7 Business	National Treatment (Article I-4)	1 In CZ and HU with respect to the cross-border provision of real estate services. (CPC 821, CPC 822)

Sector or subsector	Obligations	Limitations
Services – Real estate		
Reservation No. 8 Rental/Leasing Services without Operators	National Treatment (Article I-4)	1, 3 In BE, FR with regard to the provision of other rental/leasing rental and leasing services concerning video tape (CPC 83202).
Reservation No. 9 – Maintenance and Repair Services		
<i>Maintenance and Repair of Rail Transport Equipment,</i> <i>Maintenance and repair of vessels (part of CPC 8868),</i> <i>Maintenance and Repair of Aircraft and parts thereof</i>	National Treatment (Article I-4)	1, 2 In EU , to require that only recognised organisations authorised by the EU may carry out statutory surveys and certification of ships on behalf of EU Member States. Establishment may be required. 1 In EU , with respect to the maintenance and repair of maritime transport vessels and inland waterways transport vessels (part of CPC 8868), except in HU and except in EE and LV for maritime transport vessels. 1 The EU , except DE, EE and HU , with respect to the maintenance and repair of rail transport equipment (part of CPC 8868). 1 The EU , except in AT, EE, HU, LV and PL , with respect to maintenance and repair of aircraft and part thereof.
Reservation No. 10 – Business Services – Other business services		
(i) <i>Auction services</i>	National Treatment (Article I-4) Local Presence (Article X.1)	1, 2 In CZ auction services are subject to licence. To obtain a licence (for the provision of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic. (CPC ver. 1.1. part of 621, part of 612, part of 625, part of 85990).
(ii) <i>Technical Testing and Analysis Services</i>	National Treatment (Article I-4)	1 In FR with regard to the cross-border provision of privately funded laboratory analysis and testing services. (<i>related to hospital services</i>) (Part of CPC 9311)
		1 In IT with regard to the provisions of <u>technical testing and analysis services</u> by biologists and chemical analysts (part of CPC 8676). 1, 2 In BG, CY, CZ, MT, PL, RO, SK and SE with regard the provisions of <u>technical testing and analysis services</u> .
(iii) <i>Services incidental to agriculture, hunting, forestry, relating to fishing and manufacturing</i>	National Treatment (Article I-4)	1, 2, 3 In EU with respect to <u>services incidental to agriculture, hunting, forestry</u> (CPC 881) and <u>relating to fishing</u> (CPC 882) except for advisory and consulting services.

Sector or subsector	Obligations	Limitations
		In HU , with respect to the cross-border provision of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors. (<i>Part of: CPC 881, CPC 882, CPC 884, CPC 885</i>)
(iv) <i>Translation and Interpretation Services</i>	National Treatment (Article I-4)	In HR , with respect to the cross border provision of translation and interpretation of official documents. (CPC 87905)
(v) <i>Collection Agency Services and Credit reporting services</i>	National Treatment (Article I-4)	1, 2) In EU , with the exception of LV, SE and ES , with regard to the provision of collection agency services and credit reporting services. (CPC 87902, CPC 87901, and except for collection agency services in AT .)
(vi) <i>Related scientific and technical consulting</i>	National Treatment (Article I-4)	1) In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI and UK , the right is reserved to maintain or adopt any measure with regard the provision of <u>exploration services</u> (part of CPC 8675).
Reservation No. 11 – Business Services – Placement services	National Treatment (Article I-4) Local Management (Article X.2)	1, 2, 3) The EU , except in HU , with regard to the <u>supply services of domestic help personnel</u> , other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209). 1, 2, 3) In BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI and SE , the right is reserved to maintain or to adopt any measure with regard to the provision of <u>executive search services</u> (CPC 87201). 1) The EU , except HU , with regard to the provision of <u>placement services</u> (CPC 87202). 2, 3) In AT, BE, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PL, PT, RO, SI and SK , the right is reserved to maintain or to adopt any measure with regard to the provision of <u>placement services</u> (CPC 87202). 1, 2, 3) In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK and SI , the right is reserved to maintain or to adopt any measure with regard to <u>supply services of office support personnel</u> (CPC 87203).
Reservation No. 12 – Business Services – Investigation and Security services		
(i) <i>Investigation services</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2)	1, 2, 3) The EU , except in AT and SE , with respect to the provision of <u>investigation services</u> (CPC 87301).
(ii) <i>Security services</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2)	1, 2, 3) In BG, CY, CZ, EE, LT, LV, RO, MT, PL, SI and SK with regard to the provision of security services. Licensing and authorisation requirements may exist. Residency or commercial presence is required and nationality requirements may exist. 1, 2) In BE the provision of security services by a foreign provider on a cross-border basis is not allowed. 3)

Sector or subsector	Obligations	Limitations
		<p>Requirement of EU nationality for boards of directors of companies providing guard and security services, as well as consultancy and training relating to security services. The senior management of companies providing guard and security consultancy services are required to be resident EU nationals.</p> <p>In DK with regard to the provision of airport guard services.</p> <p>In FR the provision of security services by a foreign provider on a cross-border basis is not allowed. Nationality condition for managing directors and directors.(CPC 87302, 87303, 87304, 87305, 87309)</p> <p>In HR with respect to security consultation services and guard services. (CPC 87302, 87305)</p>
	<p>National Treatment (Article I-4) Local Presence (Article X.1)</p>	<p>1, 3) In ES the provision of security services by a foreign provider on a cross-border basis is not allowed. Access through Sociedades Anonimas, Sociedades de Responsabilidad Limitada, Sociedades Anonimas Laborales and Sociedades Cooperativas only. Nationality condition for private security personnel.</p> <p>In FI the provision of security services by a foreign provider on a cross-border basis is not allowed. Licences to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA.</p> <p>In PT the provision of security services by a foreign provider on a cross-border basis is not allowed. Nationality condition for specialised personnel. (CPC 87302, 87303, 87304, 87305, 87309)</p>
		<p>1) In HU, with regard to the provision of cross-border armoured car services and guard services. (CPC 87304, 87305)</p>
<p>Reservation No. 13 – Communication services – Telecommunication</p>	<p>National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)</p>	<p>1, 2, 3) In EU, with respect to <u>broadcast transmission services</u>, excluding satellite broadcast transmission services. Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators. In BE, the right is reserved to adopt or maintain any measure with regard to satellite broadcast transmission services.</p> <p>1, 2, 3) In EU, with respect to the provision of <u>audiovisual services</u>.</p>
<p>Reservation No. 14 – Construction services</p>	<p>National treatment (Article I-4)</p>	<p>1) In LT, with respect to the provision of <u>construction services</u>, including requiring prior approval of foreign services suppliers by the competent authorities (CPC 51).</p>
<p>Reservation No. 15 – Distribution Services</p>	<p>National treatment (Article I-4) Local Presence (Article X.1)</p>	<p>1, 2, 3) In EU with respect to <u>distribution of arms</u>, munitions, explosives and other war materials, the distribution of chemical products, and of precious metals (and stones).</p>

Sector or subsector	Obligations	Limitations
	Local Management (Article X.2) Local Content (Article X.3)	<p>1, 2) In BG, with respect to the <u>distribution of chemical products, precious metal and stones</u>, tobacco and tobacco products and alcoholic beverages. The right is reserved to adopt or maintain any measure with respect to the services provided by commodity brokers.</p> <p>1, 2, 3) In FI, with respect to the provision of <u>distribution of alcoholic beverages</u> (part of CPC 62112, 62226, 63107, 8929) and of <u>pharmaceutical</u> products (CPC 62251, 62117, 8929). In SE the right is reserved to adopt or maintain any measure with respect to the retail sales of alcoholic beverages. In HR, the right is reserved to adopt or maintain any measure with regard to the distribution of <u>tobacco</u> and tobacco products.</p> <p>1, 2) In CZ, with respect to auction services (CPC ver. 1.1. part of 621, part of 612, part of 625, part of 85990).</p>
Reservation No. 16 – Education Services	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	<p>1, 2, 3) In EU, with regard to education services which receive public funding or State support in any form, and are therefore not considered to be privately funded (CPC 92) and with regard to privately funded other education services (CPC 929). In BG, CY, FI, MT, RO and SE, for restricting the provision of privately funded primary and secondary education services (CPC 921, 922). In SI, for restricting the provision of privately funded primary education services (CPC 921). In AT, BG, CY, FI, MT, RO and SE, for restricting the provision of privately funded higher education services (CPC 923). In CY, FI, MT, RO and SE, for restricting the provision of privately funded adult education services (CPC 924). In SI, to require that the majority of the members of the board of directors of an establishment providing privately funded secondary or higher education services must be Slovenian nationals (CPC 921, 922, 923). In AT, to prohibit the provision of privately funded adult education services by means of radio or television broadcasting (CPC 924). In CZ, to adopt or maintain any measure restricting the provision of higher educational services except post-secondary technical and vocational education services (CPC 92310). In SK, to require EEA residency for providers of education services other than post-secondary technical and vocational education services (CPC 92310). In SK, to require that the majority of the members of the board of directors of an establishment providing education services must be Slovak nationals (CPC 921, 922, 923, 924). In CZ, to require that the majority of the members of the board of directors of an establishment providing privately-funded education services must be Czech nationals.</p> <p>1, 2) In IT, for restricting the provision of privately funded primary and secondary education services (CPC 921, 922), and to require that only Italian juridical persons may be authorised to issues state-recognised diplomas. In HR, for the provision of privately funded primary and secondary education services (CPC 921 and 922).</p> <p>3) In HR, with respect to the provision of privately funded primary education services (CPC 921).</p>
Reservation No. 17 – Environmental services ² ,	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2)	1, 2, 3, 4) The EU with respect to the provision of services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the provision of drinking water, and water management.

² For greater certainty, cross-border commitments do not extend to waste shipments.

Sector or subsector	Obligations	Limitations
<p>Reservation No. 18 – Financial services a) Insurance and insurance-related</p>	<p>Local Content (Article X.3) National treatment (Article I-4) Local Presence (Article X.1) Local Management and Board of Directors</p>	<p>1) In EU except CY, LV, LT, MT and PL, any measures with respect to all insurance and insurance related services other than the financial services referred to in subparagraph 1 (b) (i)-(iv) [to the extent that the EU is attributed as proponent] of Article X.3 of Annex [X] on Financial Services of the Agreement</p> <p>2) In EU, any measure with respect to all insurance and insurance related services other than the financial services referred to in subparagraph 1 (c) (i) of Article X.3 of Annex [X] on Financial Services of the Agreement</p> <p>1) 2) In EU, any amendment to a measure with respect to financial services referred to in subparagraphs 1 (b) (i) –(iv) and (c) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list] that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</p> <p>1) In CY, for the supply of insurance and insurance-related services except for:</p> <ul style="list-style-type: none"> - direct insurance services (including co-insurance) for the insurance of risks relating to: <ul style="list-style-type: none"> (i) 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 (ii) goods in international transit. - Insurance intermediation, - Reinsurance and retrocession, - Services auxiliary to insurance. <p>1) In LV, LT, MT, for the supply of Insurance and insurance-related services except for:</p> <ul style="list-style-type: none"> - direct insurance services (including co-insurance) for the insurance of risks relating to: <ul style="list-style-type: none"> (i) 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 (ii) goods in international transit. - Reinsurance and retrocession, - Services auxiliary to insurance. <p>1) In PL, for the supply of insurance and insurance-related services except for:</p> <ul style="list-style-type: none"> - direct insurance services (including co-insurance) for the insurance of risks relating to goods in international trade, - Reinsurance and retrocession of risks relating to goods in international trade.

Sector or subsector	Obligations	Limitations
	National treatment (Article I-4)	<p>1) 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.</p> <p>In FR, the insurance of risks relating to ground transport may be underwritten only by insurance firms established in the EU.</p> <p>In IT, transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the EU, except for international transport involving imports into Italy.</p> <p>In IT, to adopt or maintain any measure requiring establishment and limiting the cross-border supply of actuarial services</p> <p>In PT, air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the EU. Only persons or companies may act as intermediaries for such insurance business in Portugal</p>
	National treatment (Article I-4) Local Management and Board of Directors	<p>1, 3) In DK, no persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>In FI, the supply of insurance broker services is subject to a permanent place of business in the EU. Only insurers having their head office in the EU 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 and 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 a foreign insurance company must have his place of residence in Finland, unless the company has its head office in the EU.</p>
	National treatment (Article I-4)	<p>1, 3) In DE, compulsory air insurance policies can be underwritten only by a subsidiary established in the EU or by a branch established in Germany</p> <p>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.</p> <p>In HU, the supply of direct insurance in the territory of Hungary by insurance companies not established in the EU is allowed only through a branch office registered in Hungary.</p>
	National treatment (Article I-4) Local Presence (Article X.1)	1, 3) In ES , residence is required, or alternatively to have two years of experience, for the actuarial profession.
b) Banking and other financial	National treatment (Article I-4)	

Sector or subsector	Obligations	Limitations
services	Local Presence (Article X.1) Local Management and Board of Directors	<p>1) In EU except BE, CY, EE, LT, LV, MT, SI and RO, any measures with respect to all banking and other financial services other than the financial services referred to in subparagraphs 1 (b) (v) of Article X.3 of Annex [X] on Financial Services of the Agreement;</p> <p>1) 2) In EU, any amendment to a measure with respect to financial services referred to in subparagraphs 1 (b) (v) and (c) (ii) of Article X.3 of Annex [X] on Financial Services of the Agreement [short list] that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</p> <p>1) In BE, for the supply of banking and other financial services except for:</p> <ul style="list-style-type: none"> - the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; <p>1) In CY, for the supply of banking and other financial services except for:</p> <ul style="list-style-type: none"> - 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; - the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - advisory and other auxiliary financial services, excluding intermediation on all the activities listed in paragraph X [banking and other financial services] of Article [] of [], including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. <p>For the financial services listed above any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</p> <p>1) In EE, LT, for the supply of banking and other financial services except for:</p> <ul style="list-style-type: none"> - acceptance of deposits; lending of all types; financial leasing; all payment and money transmission services; guarantees and commitments; trading for own account or for account of customers, whether on an exchange, in an over-the-counter market; 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; money broking; asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services; settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments; provision and transfer of financial information, and financial data processing

Sector or subsector	Obligations	Limitations
		<p>and related software; advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs X [banking and other financial services] of Article [] of [], including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.</p> <p>For those financial services listed above any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.</p> <p>1) In LV, for the supply of banking and other financial services, except for:</p> <ul style="list-style-type: none"> - 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; - the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - advisory and other auxiliary financial services on all the activities listed in paragraph X [banking and other financial services] of Article [] of [], including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. For those financial services listed above any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement. <p>1) In MT, for the supply of banking and other financial services, except for:</p> <ul style="list-style-type: none"> - the acceptance of deposits; - lending of all types; - the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - advisory and other auxiliary financial services on all the activities listed in paragraph X [banking and other financial services] of Article [] of [], including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. - For those financial services listed above any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement. <p>1) In RO, for the supply of banking and other financial services, except for:</p> <ul style="list-style-type: none"> - acceptance of deposits; - lending of all types; - guarantees and commitments;

Sector or subsector	Obligations	Limitations
		<ul style="list-style-type: none"> - money broking; - provision and transfer of financial information, and financial data processing and related software; - advisory, intermediation and other auxiliary financial services on all the activities listed in paragraph X [banking and other financial services] of Article [] of [], including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. - For those financial services listed above any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement. <p>1) In SI, for the supply of banking and other financial services, except for:</p> <ul style="list-style-type: none"> - lending of all types; - the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors; - the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - advisory and other auxiliary financial services on all the activities listed in paragraph X [banking and other financial services] of Article [] of [], including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. - For those financial services listed above any amendment to a measure that does not increase the inconsistency of that measure with the treatment provided for in Article I-4 (National Treatment) as it existed on the date of entry into force of this Agreement.
	National Treatment (Article I-4)	3) In the EU , only firms having their registered office in the EU can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the EU, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.
	National Treatment (Article I-4) Local Management and Board of Directors	1, 3) 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.
	National Treatment (Article I-4) Local Management	3) In IT , cross-border services of " <i>consulenti finanziari</i> ". 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 depositories 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. In SK , Investment services in the Slovak Republic can be provided by management companies which have the

Sector or subsector	Obligations	Limitations
		<p>legal form of joint-stock company with equity capital according to the law (no branches). In EE, for acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch.</p>
Reservation No. 20 – Health and Social Services	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	<p>1, 2, 3) 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)</p>
	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	<p>1) The EU, except in HU, for requiring the establishment of suppliers and restricting the cross-border provision of privately funded hospital, ambulance, and residential health services other than hospital services (covered by CPC 9311, 93192 and 93193). In HU, the right is reserved to adopt or maintain any measure requiring the establishment of suppliers and restricting the cross-border provision of health services, with the exception of privately funded hospital, ambulance and residential health services other than hospital services (CPC 9311, 93192, 93193). 1, 2) In AT, BG, BE, UK, CY, CZ, MT, SE, SK, PL, FI, the right is reserved to adopt or maintain any measure with respect to the provision of privately-funded ambulance services (CPC 93192). In FR, with regard to the cross-border provision of privately funded laboratory analysis and testing services (part of 9311). 3) In AT, SI and PL, the right is reserved to adopt or maintain any measure with respect to the provision of privately funded ambulance services (CPC 93192). In BG, the right is reserved to adopt or maintain any measure with respect to the provision of hospital services, for ambulance services and for residential health facilities other than hospital services (CPC 9311, 93192, 93193). In CY, CZ, FI, MT, SE and SK, the right is reserved to adopt or maintain any measure with respect to the provision of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192, 93193). In BE and UK, the right is reserved to maintain or adopt any measure with regard the provision of privately funded ambulance and residential health services other than hospital services (CPC 93192, 93193). 3) In DE, to maintain national ownership of privately funded hospitals run by the German Forces, and nationalise other key privately funded hospitals.</p>
<i>(ii) Social services</i>	National Treatment (Article I-4)	1) The EU , with respect to the supply of social services, whether publicly or privately funded and with respect to

Sector or subsector	Obligations	Limitations
	Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	activities or services forming part of a public retirement plan or statutory system of social security. 2) In FI and LT , with respect to publicly funded social services (CPC 933). 2) In BE and UK , with respect to the supply of social services (CPC 933), except for privately-funded convalescent and rest houses and old people's homes. 3) The EU , with respect to all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and with regard to activities or services forming part of a public retirement plan or statutory system of social security. 3) The EU , except in AT, BE, BG, DE, DK, EE, EL, ES, FR, IE, IT, LV, LT, LU, PT, UK , with respect to all social services, whether publicly or privately funded (CPC 933). In BE, DE, DK, EL, ES, FR, IE, IT, PT , and UK , with respect to publicly funded social services, and to privately funded social services other than services relating to Convalescent and rest Houses and Old People's Homes (CPC 933).
Reservation No. 21 – Tourism and travel-related Services	National Treatment (Article I-4) Local Management (Article X.2) Local Content (Article X.3)	1, 3) In FR , with respect to requiring EU nationality for the provision of tourist guide services in its territory. In LT , the right is reserved to maintain or adopt any measure with respect tourist guides services by tourist guides from foreign countries can be provided only in accordance with bilateral agreements (or contracts) on a reciprocity basis.
Reservation No. 22 – Recreational, Cultural and Sporting Services	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1, 2, 3) In EU , for all recreational, cultural and sporting services not committed in the corresponding market access column.
<i>A. Entertainment Services</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1) The EU , except AT and SE , with respect to <u>entertainment services</u> (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619). 2, 3) In CY, CZ, FI, HR, MT, PL, RO, SK and SI , with respect to <u>entertainment services</u> (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619). In BG , with respect to entertainment services except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In EE , with respect to other entertainment services (CPC 96199) except for cinema theatre services. In LV and LT , with respect to entertainment services except for cinema theatre operation services (part of CPC 96199).
<i>B. News and Press Agencies Services</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1) In HU with respect to News and Press Agencies services (CPC 962). 3) In FR for limiting the foreign participation in companies publishing publications in the French language to 20 percent of the capital or of voting rights in the company. In FR , with regard to the establishment of press agencies.
<i>C. Libraries, archives</i>	National Treatment (Article I-4)	1, 2, 3) The EU , except in AT , with respect to the provision of libraries, archives museums and other cultural

Sector or subsector	Obligations	Limitations
<i>museums and other cultural services</i>	Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	services (CPC 963).
<i>D. Sporting services</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1) In AT, BG, CY, CZ, EE, HR, LV, MT, PL, RO and SK , with respect to the provision of sporting services (CPC 9641; in AT only for the provision of ski school services and mountain guide services). 3) In AT and SI , with respect to the provision of ski school services and mountain guide services.
<i>Other recreational services: Gambling and betting services</i>	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1, 2, 3) The EU , the provision of gambling and betting services (CPC 96492).
Reservation No. 23 – Transport Services and auxiliary transport services		
<i>Water transportation – And any other commercial activity undertaken from a ship</i>	National treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1, 3) The EU , the nationality of crew on a seagoing or non-seagoing vessel. 1) The EU , with respect to cross-border maritime cargo handling services (CPC 741)

Sector or subsector	Obligations	Limitations
	National treatment (Article I-4) Local Management (Article X.2)	1, 3) The EU, the registration of a non-seagoing vessel in order to fly the national flag of a Member State of the EU, and the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. This reservation relates to, among other elements, requirements for incorporation or to maintain a principal office in the Member State of the EU concerned, as well as requirements relating to ownership of capital and control.
	National treatment (Article I-4) Local Management (Article X.2)	<p>1, 3) The EU, the supply of national cabotage transport. Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, national cabotage transport is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the EU and another port or point located in the same Member State of the EU, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the EU. For greater certainty, this reservation applies <i>inter alia</i> to feeder services. This reservation does not apply to shipping companies of country X repositioning owned or leased containers on a non-revenue basis.<i>[Scope is subject to the outcome of talks on the Annex]</i></p> <p>3) The EU except LV and MT with respect to the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment (international passenger and freight transportation, CPC 7211 and 7212; inland waterways passenger and freight transportation, CPC 7221 and 7222; services auxiliary to maritime transport, services auxiliary to inland waterways). In respect of sea going vessels (CPC 7211 and 7212), this reservation does not apply to a Party with flagging requirements committed in Part II of its schedule, and which are equivalent to those of the EU, (i.e. not maintain nationality requirements not in excess of 50 per cent on ownership and a requirement to effectively manage and operate the fleet from that TISA party)<i>[name of country]</i></p> <p>1, 3) The EU: any measure inconsistent with Article I-4 with respect to international maritime transport and maritime auxiliary services and service suppliers of [name of the Country]<i>[[Scope is subject to the outcome of talks on maritime and offers of other parties].</i></p> <p>1) The EU with respect of another party <i>[name of country]</i> when action by such party or its agents restricts or threatens to restrict free access by EU shipping companies to commercial transport of passengers or goods.</p>
	National treatment (Article I-4)	1, 3) 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).
<i>Auxiliary services to maritime transport and inland waterways transport</i>	National treatment (Article I-4)	1, 3) The EU: the supply of pilotage and berthing services. For greater clarity, regardless of the criteria which may apply to the registration of ships in a Member State of the EU, the EU reserves the right to require that only ships registered on the national registers of Member States of the EU may provide pilotage and berthing services (CPC 7214, 7452452).

Sector or subsector	Obligations	Limitations
		<p>The EU, with the exception of LT and LV: only vessels carrying the flag of a Member State of the EU may provide pushing and towing services (CPC 7224224).</p> <p>In LT, only juridical persons of Lithuania or juridical persons of a Member State of the EU 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 7224224).</p>
<i>Rail transport and auxiliary services to rail transport</i>	National treatment (Article I-4)	1, 3) The EU, with respect to passenger and freight rail transport services (CPC 7111 and 7112).
	National treatment (Article I-4)	1) The 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 rail transport equipment from outside its territory (Part of CPC 86764, 86769, 8868)
	National treatment (Article I-4)	<p>1, 3) In LT, maintenance and repair services of rail transport equipment are subject to a state monopoly (CPC 86764, 86769, part of 8868).</p> <p>In SE, 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) [only MA].</p> <p>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).</p>
<i>Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport.</i>	National treatment (Article I-4) Local Management (Article X.2) Local Content (Article X.3)	<p>1,3) In EU:</p> <ul style="list-style-type: none"> 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 EU by foreign investors established in another Member State of the EU (CPC 712). iii) An economic needs test may apply to taxi services in the EU setting a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws. Additionally, in BE, a maximum number of licences can be fixed by law (CPC 71221). <p>In BG, for passenger and freight transportation, exclusive rights or authorisations may only be granted to nationals of a Member State of the EU and to juridical persons of the EU having their headquarters in the EU. Incorporation is required. Condition of nationality of a Member State of the EU for natural persons.</p>

Sector or subsector	Obligations	Limitations
	National treatment (Article I-4)	3) In BG , to require establishment for supporting services to road transport (CPC 744) In FI : authorisation is required to provide road transport services, which is not extended to foreign registered vehicles.
	National treatment (Article I-4)	3) In FR , foreign investors are not allowed to provide intercity bussing services.
	National treatment (Article I-4)	1, 3) In MT , public bus service: the entire network is subject to a concession which includes a Public Service Obligation agreement.
<i>Space transport and rental of space craft</i>	National treatment, Local Management (Article X.2) Local Content (Article X.3)	1,2,3,4) The EU : the transportation services via space and the rental of space craft (CPC 733, part of 734)
Reservation No. 24 – Energy services	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1) The EU , with respect to the pipeline transportation of fuels (CPC 7131). The EU , except in EE, HU and LV , with respect to Storage and warehouse services of fuels transported through pipelines (part of CPC 742). In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK and UK , with respect to retail sales of fuel oil, bottled gas, coal and wood, except for mail order. 1, 3) The EU , for services incidental to energy distribution (CPC 887), except for consultancy services. 1, 2, 3) The EU , with respect to retailing and wholesale services of motor fuel, electricity, (non-bottled) gas, steam and hot water. 2, 3) The EU , except in HR, HU and LT , with respect to pipeline transportation of fuels (CPC 7131). 3) For storage and warehouse services of fuels transported through pipelines (part of CPC 742), in PL , to require that investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. In PL , to require incorporation (no branches). In SI , with respect to services incidental to energy distribution (CPC 887), except for services incidental to the distribution of gas. In FI with respect to LNG facilities. 1, 2, 3) In AT, BE, DE, FI, FR, HU, SE, BG for the production, processing or transportation of nuclear fuel and material, and generation or distribution of nuclear-based energy.
Reservation No. 25 – Other services not included elsewhere	National Treatment (Article I-4) Local Presence (Article X.1) Local Management (Article X.2) Local Content (Article X.3)	1, 2, 3) The EU for the provision of new services other than those classified in the United Nations Provisional Central Product Classification (CPC), 1991. 1, 2, 3) In LT , with respect to granting internet addresses ending "gov.lt" and certification of electronic cash register. CPC 91138 1, 2) In FI , to require establishment in Finland, or elsewhere in the EEA in order to provide electronic identification services. 1, 2, 3) In ,DE, FI, SE : For the provision of funeral, cremation and undertaking services (CPC 9703)

Sector or subsector	Obligations	Limitations
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<p><u>SECTION B</u></p> <p>RESERVATIONS pursuant to Article II-2:2.</p>		<p>Other obligations in all sectors:</p>
		<p><u>Types of establishment</u></p> <p>3) National Treatment (Article I-4) In EU, treatment accorded to subsidiaries (of third country companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the EU is not extended to branches or agencies established in a Member State by a third-country company. However, this does not prevent a Member State from extending this treatment to branches or agencies established in another Member State by a third-country company or firm, as regards their operation in the first Member State's territory, unless such extension is explicitly prohibited by EU law³.</p> <p>3) National Treatment (Article I-4) In EU, treatment less favourable may be accorded to subsidiaries (of third-country companies) formed in accordance with the law of a Member State which have only their registered office in the territory of the EU, unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States.⁴</p> <p>In EU, any Member State when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92) may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by investors of a third country or their investments. With respect to such a sale or other disposition, any Member State of the EU may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers. For purposes of this reservation: (a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the numbers of suppliers described in this reservation shall be deemed to be an existing measure; and (b) "state enterprise" means an enterprise owned</p>

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

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

		<p>or controlled through ownership interests by any Member State of the EU and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.</p> <p>In PL, the scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. For all sectors except legal services, non-EU investors may undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic companies have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).</p> <p>3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i></p> <p>In AT, for the operation of a branch, non EEA-corporations must appoint at least one person responsible for its representation who is resident in Austria. Executives (managing directors, natural persons) responsible for the observance of the Austrian Trade Act (Gewerbeordnung) must be domiciled in Austria.</p> <p>In BG, the establishment of foreign service suppliers, joint ventures included, may only take the form of limited liability company or joint stock company with at least two shareholders. Establishment of branches is subject to authorization. Representative offices are to be registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity.</p> <p>In EE, a foreign company shall appoint a director or directors for a branch. A director of a branch must be a natural person with active legal capacity. The residence of at least one director of a branch must be in Estonia, in a member state of European Economic Area or in Switzerland.</p> <p>In FI, at least half of the ordinary and deputy members of the Board of Directors have to be resident in the EEA. The Managing Director of a limited company has to be resident in the EEA. Company exemptions may, however, be granted. These limitations do not apply to telecommunications services. At least one of the partners in a general partnership or of general partners in a limited partnership needs to have residency in the EEA or, if the partner is a juridical person, be domiciled (no branches allowed) in the EEA. Exemptions may be granted by the registration authority. A permission to act as a founder of a limited company is required for a foreign organization or a natural person who is not a citizen of the EU. If a foreign organization from a country outside the EEA intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.</p> <p>In SE, a foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the EEA. A natural person not</p>
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		<p>resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society. Corresponding conditions prevail for establishment of all other types of legal entities.</p> <p>In SK, a foreign natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.</p>
		<p><u>Acquisition of real estate</u> <i>I, 3, 4) National Treatment (Article I-4), Local Presence (Article X.1)</i></p> <p>In AT, the acquisition, purchase and rental or leasing of real estate by non-EU natural persons and enterprises requires authorisation by the competent regional authorities (Länder). Authorisation will only be granted if the acquisition is considered to be in the public (in particular economic, social and cultural) interest.</p> <p>In HR, foreign companies are only allowed to acquire real estate for the supply of services if they are established and incorporated in Croatia as legal persons. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.</p> <p>In CY, Cypriots or persons of Cypriot origin, as well as nationals of a Member State of the EU, are allowed to acquire any property in Cyprus without restrictions. No foreigner may acquire, otherwise than <i>mortis causa</i>, any immovable property without obtaining a permit from the Council of Ministers. For foreigners, where the acquisition of immovable property exceeds the extent necessary for the erection of a premises for a house or professional roof, or otherwise exceeds the extent of two donums (2676 sq.), any permit granted by the Council of Ministers shall be subject to such terms, limitations, conditions and criteria which are set by Regulations made by the Council of Ministers and approved by the House of Representatives. A foreigner is any person who is not a citizen of the Republic of Cyprus, including a foreign controlled company. The term does not include foreigners of Cypriot origin or non-Cypriot</p>

spouses of citizens of the Republic of Cyprus.

In **CZ**: agricultural and forest land can be acquired by foreign natural persons having permanent residence in the Czech Republic and enterprises established in the Czech Republic.

Specific rules apply to agricultural and forest land under state ownership. State agricultural land can be acquired only by Czech nationals, by municipalities and by public universities (for training and research).

Legal persons (regardless of the form or place of residence) can acquire state agriculture land from the state only if a building, which they already own, is built on it or if this land is indispensable for the use of such building. Only municipalities and public universities can acquire state forests.

In **DK**, natural persons who are not resident in Denmark, and who have not previously been resident in Denmark for a total period of five years, must in accordance with the Danish Acquisition Act obtain permission from the Ministry of Justice to acquire title to real property in Denmark. This also applies for legal persons that are not registered in Denmark. For natural persons, acquisition of real property will be permitted if the applicant is going to use the real property as his or her primary residence. For legal persons that are not registered in Denmark, acquisition of real property will in general be permitted, if the acquisition is a prerequisite for the business activities of the purchaser.

Permission is also required if the applicant is going to use the real property as a secondary dwelling. Such permission will only be granted if the applicant through an overall and concrete assessment is regarded to have particular strong ties to Denmark.

Permission under the Acquisition Act is only granted for the acquisition of a specific real property.

Specifically, acquisition of agricultural land by private or legal persons is also governed by the Danish Agricultural Holdings Act, which imposes restrictions on all persons, Danish or foreign, when acquiring agricultural property. Accordingly, any natural or legal person, who wishes to acquire agricultural real property, must also fulfil the requirements in this Act..Specifically, acquisition of agricultural land by private or legal persons is also governed by the Danish Agricultural Holdings Act, which imposes restrictions on all persons, Danish or foreign, when acquiring agricultural property. Accordingly, any natural or legal person, who wishes to acquire agricultural real property, must also fulfil the requirements in this Act.

In **EL**, for foreign natural or legal persons, discretionary permission from the Ministry of Defence is needed for acquisition of real estate in the border regions either directly or through equity participation in a company which is not listed in the Greek Stock Exchange and which owns real estate in those regions, or any change in the persons of the stockholders of such company.

In **IT**, requirements for residency or conditions of reciprocity may apply.

In **MT**, non-nationals of a Member State of the EU may not acquire immovable property for commercial

		<p>purposes. Companies with 25 per cent (or more) of non-EU shareholding must obtain an authorisation from the Competent Authority (Minister responsible for Finance) to buy immovable property for commercial or business purposes. The Competent Authority will determine whether the proposed acquisition represents a net benefit to the Maltese economy.</p> <p>In PL, the acquisition of real estate, direct and indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.</p> <p>In RO, foreign nationals, stateless persons and legal persons (other than nationals of a Member State of the EU and nationals of a Member State of the EEA) may acquire property rights over lands, under the conditions regulated by international treaties, based on reciprocity.</p> <p>Foreign nationals, stateless persons and juridical persons may not acquire the property right over lands under more favourable conditions than those applicable to the national of a Member State of the EU and to juridical persons established according to the legislation of a Member State of the EU.</p>
		<p><u>Managing directors and auditors</u></p> <p>3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i></p> <p>In FI, a foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the EEA. For all sectors, EEA residency requirements apply for the managing director; however, exemptions may be granted to certain companies.</p> <p>In FR, the managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.</p> <p>In RO, the majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>1, 2, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i></p> <p>In SE, a holder/applicant of registered rights (patents, trademarks, design protection, and plant variety rights) who is not resident in Sweden shall have an agent residing in Sweden for the main purpose of services of process, notification, etc.</p> <p>In SI, a holder/applicant of registered rights (patents, trademarks, design protection) who is not resident in Slovenia shall have a patent agent or a trademark and design agent who is registered in Slovenia, for the main purpose of services of process, notification, etc.</p>

	Market Access limitations on all sectors ⁵	
ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE	<p>3) In 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.^{6 7}</p> <p>In EU, any Member State when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92) may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by investors of a third country or their investments. With respect to such a sale or other disposition, any Member State of the EU may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers. For purposes of this reservation: (a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the numbers of suppliers described in this reservation shall be deemed to be an existing measure; and (b) "state enterprise"</p>	

⁵ Article II-2 para 2 and 3 do not apply to commitments in the Market Access-column of this schedule, including those referring to the "Other Obligations"-column.

⁶ Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical.

⁷ This limitation does not apply to telecommunications services and to computer and related services.

	<p>means an enterprise owned or controlled through ownership interests by any Member State of the EU and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.</p> <p>3) In FI, at least half of the ordinary and deputy members of the Board of Directors have to be resident in the EEA. The Managing Director of a limited company has to be resident in the EEA. Company exemptions may, however, be granted. These limitations do not apply to telecommunications services.</p> <p>3) In IT, the acquisition of equity stakes of companies operating in the fields of defence and national security, and the acquisition of strategic assets in the fields of transport services, telecommunications and energy may be subject to the approval of the Presidency of the Council of Ministers' Office...</p> <p>3) In LT, enterprises of strategic importance to national security (proportion of capital which may be held by private national or foreign persons conforming to national security interests, procedure and criteria for determination of conformity of potential national investors and potential enterprise participants, etc.).</p> <p>3) In SE, a foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the EEA. A natural person not</p>	
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resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative. A Swedish limited liability company may be established by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the legislation in a state within the EEA and that has its registered office, head quarters or principal place of business within the EEA. A partnership may be a founder, only if all owners with unlimited personal liability are resident within the EEA. Founders outside the EEA may apply for permission from the competent authority. For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the

	<p>company/society. Corresponding conditions prevail for establishment of all other types of legal entities.</p> <p>1,2,3,4) In EU, unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security.</p> <p>3) In ES, foreign investment in activities directly related to real estate investments of diplomatic missions by States that are not members of the EU require and administrative authorization from the Spanish Council of Ministers, unless there is a reciprocal liberalization agreement in place.</p> <p>Acquisition of real estate</p> <p>1, 3) In CY, the acquisition of real estate is unbound.</p> <p>In DK, In DK, acquisition of real estate by non-resident natural or legal persons is as a general rule subject to permission from the Ministry of Justice. The conditions for requiring a permit depend on the intended use of the real property</p> <p>In EL, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices permission is easily granted for direct investment.</p> <p>In HR, the acquisition of real estate by services suppliers not established and incorporated in Croatia is unbound. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.</p>	
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	<p>In HU, the acquisition of state owned properties is unbound.</p> <p>In LV the acquisition of land is unbound; land lease not exceeding 99 years permitted.</p> <p>In LT, with respect to any measure that is consistent with the commitments taken by the EU and which are applicable in LT in the GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law, the law on land and the law on acquisition of agricultural land. However, local governments (municipalities) and other national entities of members of the OECD and NATO conducting economic activities in LT, which are specified by the constitutional law in compliance with the criteria of European and other integration which LT has embarked on, are permitted to acquire in to their ownership non-agriculture land plots required for the construction and operation of buildings and facilities necessary for their direct activities.</p> <p>In MT, non-nationals of a Member State of the EU may not acquire immovable property for commercial purposes. Companies with 25 per cent (or more) of non-EU shareholding must obtain an authorisation from the Competent Authority (Minister responsible for Finance) to buy immovable property for commercial or business purposes. The Competent Authority will determine whether the proposed acquisition represents a net benefit to the Maltese economy.</p> <p>In PL, the acquisition of state-owned property, i.e. the regulations governing the privatization process (for mode 3) is unbound.</p> <p>3) In PL, the acquisition of real estate, direct or indirect, by foreigners requires a permit. A</p>	
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	<p>permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.</p> <p>In SK, the acquisition of land is unbound (for modes 3 and 4).</p> <p>In SI, Juridical persons, established in the Republic of Slovenia with foreign capital participation, may acquire real estate on the territory of the Republic of Slovenia. Branches established in the Republic of Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established (According to the Law on Commercial Companies, a branch established in the Republic of Slovenia is not considered a juridical person, but as regards their operation, their treatment is equal to a subsidiary, which is in line with Article XXVIII para.(g) of the GATS.).</p> <p style="text-align: center;">---</p> <p>4) EU, Unbound except for measures concerning the entry into and temporary stay⁸ within a Member State of the following categories of natural persons entering and temporarily staying for business purposes, or except where otherwise indicated in the sector specific part:</p>	
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⁸ All other requirements of EU and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements.

	<p>1. Business visitors for establishment purposes ("BVEP") "Business visitors for establishment purposes" means natural persons employed in a senior position within a juridical person of one Party [In AT, BE, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, LV, MT, NL, ET, PL, PT, SI, UK other than a non-profit organisation], who are responsible for setting up an establishment. They do not offer or provide services or engage in any other economic activity than required for establishment purposes. They do not receive remuneration from a source located within the Member State concerned. The service provider has its principal place of business in the territory of a Party and has no other representative office, branch or subsidiary in that Member State. An economic needs test will not be required. Entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.</p> <p>2. Intra-corporate transferees ("ICT") "Intra-corporate transferees" means natural persons who reside outside the territory of the Member States at the time of the application and who have been employed by a juridical person of one Party [In AT, BE, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, LV, MT, NL, ET, PT, SI, UK other than a non-profit making organisation] or its branch or have been partners in it for at least one year immediately preceding the date of admission, and who are temporarily transferred in the context of the provision of a service through commercial presence in the territory of the Member State concerned. Employment or a partnership</p>	
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relationship must continue with the home entity during the period of transfer. The natural person concerned must belong to one of the following categories:

1) Managers: Persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including at least:

- directing the establishment or a department or sub-division thereof; and
- supervising and controlling the work of other supervisory, professional or managerial employees; and
- having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions.

2) Specialists: Persons working within a juridical person who possess specialised knowledge essential to the establishment's production, research equipment, techniques, processes, procedures or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including

membership of an accredited profession.

3) Graduate trainees: Persons who possess a university degree and are temporarily transferred for career development purposes or to obtain training in business techniques or methods, and is paid during the transfer. The recipient company in the EU may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training. [In **AT, CZ, DE, FR, LT, ES** and **HU**, training must be linked to the university degree which has been obtained.]

For sectors committed under mode 3 and subject to any reservation inscribed under that mode:

- a) An economic needs test will not be required. In **BG**, the number of intra-corporate transferees is not to exceed 10 per cent of the average annual number of the citizens of the EU employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 per cent of that of the total employees. In **HU**, unbound for a natural person who has been a partner in a juridical person of the relevant Party.
- b) Entry and stay is limited to a maximum of three years in the case of Managers and Specialists, and to twelve months in the case of Graduate trainees.

3. Services sellers ("SeSe")

"Services sellers" mean natural persons who are

representatives of a services supplier of one Party seeking entry and temporary stay in the territory of a Member State for the purpose of negotiating the sale of services, or entering into agreements to sell services for that supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within the Member State concerned, nor are they commission agents..

For sectors committed under modes 1, 2 and 3 and subject to any reservation inscribed under these modes:

- a) an economic needs test will not be required;
- b) entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.

4. Contractual services suppliers ("CSS")

'Contractual services suppliers' mean natural persons employed by a juridical person of one Party which itself is not an agency for placement and supply services of personnel nor acting through such an agency, has not established in the territory of the other Party and has concluded a bona fide contract to supply services with a final consumer in the latter Party, requiring the presence on a temporary basis of its employees in that Party, in order to fulfil the contract to provide services⁹.

The commitments undertaken are subject to the following conditions:

⁹ The service contract referred to under a) and b) shall comply with the requirements of the laws, and regulations and requirements of the Party where the contract is executed.

	<p>(a) The natural persons must be 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 twelve months.</p> <p>(b) The natural persons entering the other Party should be offering such services as employees of the juridical person supplying the services for at least one year immediately preceding the date of submission of an application for entry into the other Party. In addition, the natural persons must possess, at the date of submission of an application for entry into the other Party, at least three years professional experience¹⁶ in the sector of activity which is the subject of the contract.</p> <p>(c) The natural persons entering the other Party must possess:</p> <ul style="list-style-type: none"> (i) a university degree or a qualification demonstrating knowledge of an equivalent level¹⁷ and (ii) professional qualifications where this is required to exercise an activity pursuant to the laws, regulations or legal requirements of the Party where the service is supplied. <p>(d) The natural person shall not receive</p>	
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¹⁶ Obtained after having reached the age of majority.

¹⁷ Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory.

	<p>remuneration for the provision of services in the territory of the other Party other than the remuneration paid by the juridical person employing the natural person.</p> <p>(e) The entry and temporary stay of natural persons within the Party concerned shall be for a cumulative period of not more than six months in any twelve month period or for the duration of the contract, whichever is less.</p> <p>(f) Access accorded under the provisions of this Article 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 Party where the service is provided.</p> <p>(g) 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 Party where the service is supplied.</p> <p>(h) Other discriminatory limitations, including on the number of natural persons in the form of economic needs tests, which are specified in the sector-specific commitments.</p> <p>For every sector listed below, the EU shall allow the supply of services into its territory by contractual services suppliers of other TiSA Parties, subject to the conditions specified above and in the list of reservations on contractual service suppliers contained in its schedule of specific commitments. The EU Party does not undertake any commitment for contractual service suppliers in sectors which are not listed below:</p> <ul style="list-style-type: none">- Legal services- Accounting and bookkeeping services- Taxation advisory services	
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- Architectural services, urban planning and landscape architectural services
- Engineering services, integrated engineering services
- Computer and related services
- Research and development services
- Advertising
- Management consulting services
- Services related to management consulting
- Technical testing and analysis services
- Related scientific and technical consulting services
- Maintenance and repair of equipment in the context of an after-sales or after-lease services contract
- Translation services
- Construction services
- Site investigation work
- Higher education services
- Environmental services
- Travel agencies and tour operator services

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 services suppliers.

5. Independent professionals ("IP")

'Independent professionals' mean natural persons engaged in the supply of a service and established as self-employed in the territory of a Party who have not established in the territory of the other Party and who have concluded a

	<p>bona fide contract (other than through an agency for placement and supply services of personnel) to supply services with a final consumer in the latter Party, requiring their presence on a temporary basis in that Party in order to fulfil the contract to provide services¹⁰. The commitments undertaken are subject to the following conditions:</p> <p>(a) The natural persons must be engaged in the supply of a service on a temporary basis as self-employed persons established in the other Party and must have obtained a service contract for a period not exceeding twelve months</p> <p>(b) The natural persons entering the other Party must possess, at the date of submission of an application for entry into the other Party, at least six years professional experience in the sector of activity which is the subject of the contract.</p> <p>(c) The natural persons entering the other Party must possess:</p> <p>(i) a university degree or a qualification demonstrating knowledge of an equivalent level¹⁸ and</p> <p>(ii) professional qualifications where this is required to exercise an activity pursuant to the law, regulations or other legal requirements of the Party where the</p>	
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¹⁰ The service contract referred to under a) and b) shall comply with the requirements of the laws, and regulations and requirements of the Party where the contract is executed.

¹⁸ Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory.

	<p>service is supplied.</p> <p>(d) The entry and temporary stay of natural persons within the Party concerned shall be for a cumulative period of not more than six months in any twelve month period or for the duration of the contract, whatever is less.</p> <p>(e) Access accorded under the provisions of this Article relates only to the service activity which is the subject of the contract; it does not confer entitlement to exercise the professional title of the Party where the service is provided.</p> <p>(f) Other discriminatory limitations, including on the number of natural persons in the form of economic needs tests, which are specified in the sector-specific commitments.</p> <p>For every sector listed below, the EU shall allow the supply of services into its territory by independent professionals of other TiSA Parties, subject to the conditions specified above and in the list of reservations on independent professionals contained in its schedule of specific commitments. The EU Party does not undertake any commitment for independent professionals in sectors which are not listed below:</p> <ul style="list-style-type: none">- Legal services- Architectural services, urban planning and landscape architecture- Engineering and integrated engineering services- Computer and related services- Management consulting services and services related to management consulting- Translation services	
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	<p>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 services suppliers.</p>	
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PART II: SECTOR-SPECIFIC COMMITMENTS

1. BUSINESS SERVICES	Limitations on market access	Limitations on other obligations
A. Professional Services		
<p>a) Legal services^{11,12,13} (Part of CPC 861)</p> <p>(i) Legal advisory services in foreign law.</p>	<p>1) EU: None. 2) EU: None. 3) EU: None except: In AT: as indicated in the “Other obligations”-column. In HU: Partnership with a Hungarian attorney or a law firm is required. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> In HU: Partnership with a Hungarian attorney or a law firm is required.</p> <p>In SK: Establishment is required In DK, EL, ES, FR, LU, PL, SI: Requirements when using professional (home country) title as for domestic law (sub-sector v below).</p> <p>In PL, SK, access may depend on similar access in home country of a foreign lawyer. In PL Foreign lawyers may establish only in the form of a registered partnership, a limited partnership, or a limited joint-stock partnership.</p> <p>1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i></p>

¹¹⁾ For the purposes of this reservation:

‘domestic law (host-country law)’ – the law of the specific EU Member State (including EU law).

‘foreign law’ (home-country law) – the law of the territories of TiSA Parties and other countries other than of the law of the specific EU Member State (including EU law).

‘international law’ – includes law established by international treaties and conventions, as well as customary law.

‘legal advisory services’ – includes provision of advice to and consultation with clients in matters, including transactions, relationships and disputes, involving the application or interpretation of law; participation with or on behalf of clients in negotiations and other dealings with third parties in such matters; and preparation of documents governed in whole or in part by law, and the verification of documents of any kind for purposes of and in accordance with the requirements of law.

‘legal representational services’ – includes preparation of documents intended to be submitted to courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of law; and appearance before courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of the specified body of law.

‘legal arbitration, conciliation and mediation services’ – preparation of documents to be submitted to, preparation for and appearance before, an arbitrator, conciliator or mediator in any dispute involving the application and interpretation of law. Does not include arbitration, conciliation and mediation services in disputes for which the law has no bearing which fall under services incidental to management consulting. As a sub-category, international legal arbitration, conciliation or mediation services refers to the same services when the dispute involves parties from two or more countries.

¹² Consistent with headnote 4 [on qualification and licensing requirements] requirements to register with a Bar may include a requirement to having obtained a law degree in the host country or equivalent, or having done some training under supervision of a licensed lawyer, or requiring upon membership an office or a post address within the Bar’s jurisdiction. To the extent these requirements are non-discriminatory, these are not listed.

¹³ Do not include the provision of legal advisory and legal authorisation, documentation and certification services provided by legal professionals entrusted with public functions in the administration of justice, such as notaries, “huissiers de justice” or other “officiers publics et ministériels”, and services provided by bailiffs who are appointed by an official act of government.

		<p>In DE: Establishment or registration with the bar is required.</p> <p><i>3) National Treatment (Article I-4)</i> In AT According to the Lawyer's Act, only EEA lawyers or lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence on a permanent basis.</p>
ii) Legal arbitration, conciliation and mediation services in foreign law.	<p>1) EU: None, except: In HU: Unbound.</p> <p>2) EU: None except: In HU: Unbound .</p> <p>3) EU: None, except: In HU: Unbound . In AT: as indicated in the "Other obligations"-column.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In HU: Partnership with a Hungarian attorney or a law firm is required.</p> <p>In SK: Establishment is required. In AT, DK, EL, ES, FR, LU, PL, SI: Requirements when using professional (home country) title as for domestic law (sub-sector v below) In PL, SK, access may depend on similar access in home country of a foreign lawyer. In PL Foreign lawyers may establish only in the form of a registered partnership, a limited partnership, or a limited joint-stock partnership.</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> In DE: Establishment or registration with the bar is required.</p> <p><i>3) National Treatment (Article I-4)</i> In AT: According to the Lawyer's Act, only EEA lawyers or lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence on a permanent basis.</p>
iii) Legal advisory services in international law.	<p>1) EU: None.</p> <p>2) EU: None.</p> <p>3) EU: None, except: In HU: Partnership with a Hungarian attorney or a law firm is required. In AT: as indicated in the "Other obligations"-column.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In HU: Partnership with a Hungarian attorney or a law firm is required. In SK: Establishment is required In AT, DK, EL, ES, FR, LU, PL, SI: Requirements when using professional (home country) title as for domestic law (sub-sector v below) In PL, SK, access may depend on similar access in home country of a foreign lawyer. In PL Foreign lawyers may establish only in the form of a registered partnership, a limited partnership, or a limited joint-stock partnership.</p> <p><i>3, 4) National Treatment (Article I-4)</i> In DE: Establishment or registration with the bar is required.</p>

		<p>3) National Treatment (Article I-4) In AT: According to the Lawyer's Act, only EEA lawyers or lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence on a permanent basis.</p>
iv) Legal arbitration, conciliation and mediation services in international law.	<p>1) EU: None except: In HU: Unbound . 2) EU: None except: In HU: Unbound . 3) EU: None except: In HU: Unbound . In AT: as indicated in the "Other obligations" column. 4) <u>BVEP</u>; <u>ICT</u>; <u>SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p>1, 3, 4) National Treatment (Article I-4) In HU: Partnership with a Hungarian attorney or a law firm is required. In SK: Establishment is required In AT, DK, EL, ES, FR, LU, PL, SI: Requirements when using professional (home country) title as for domestic law (sub-sector v below) In PL, SK, access may depend on similar access in home country of a foreign lawyer. In PL Foreign lawyers may establish only in the form of a registered partnership, a limited partnership, or a limited joint-stock partnership.</p> <p>1, 3, 4) National Treatment (Article I-4) In DE: Establishment or registration with the bar is required.</p> <p>3) National Treatment (Article I-4) In AT According to the Lawyer's Act, only EEA lawyers or lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence on a permanent basis.</p>
v) Legal services in domestic law (host-country law).	<p>1) EU: None. 2) EU: None. 3) EU: None, except: In BG, CY, CZ, DK, EE, EL, ES, FR, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Non-discriminatory legal form requirements apply. In DE, HU, PL: Discriminatory legal form requirements apply. In AT: Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home country) is allowed up to 25%; the rest must be held by fully qualified</p>	<p>1, 2, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> In AT, CY, CZ, EL, FR, HU, LT: EEA or CH nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. In BG, EL, ES, HR: EEA or CH nationality is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. In ES: The competent authorities may grant nationality waivers. In LU, MT, SK: EEA or CH nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts. In LV: EEA or CH nationality is required for the practice of legal services in respect of Latvian domestic criminal law, including representation before courts. In EE, IT: Residency (commercial presence) is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts.</p>

<p>EEA or CH lawyers and only the latter may exercise decisive influence in the decision making of the law firm. Some types of legal forms may be reserved exclusively to lawyers admitted to the Bar,</p> <p>In BE, FR: Representation before the 'Cour de Cassation' and 'Conseil d'Etat' (FR) is subject to quotas.</p> <p>In BG: The name of the law firm may only include the names of the registered partners.</p> <p>In CY: Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.</p> <p>In PT: Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal.</p> <p>In SE: Only a Bar Member may directly or indirectly, or through a company, practice as an advocate, own shares in the company or be a partner. Only a Bar Member may be a member or deputy member of the board or deputy managing director, or an authorised signatory or secretary of the company or the partnership.</p> <p>4) <u>BVEP; ICT; SeSe</u>: EU: Unbound except as indicated in the horizontal section.</p> <p>With respect only to Legal Advisory Services in respect of public international law and foreign law (i.e. non-EU law):</p> <p><u>CSS; IP</u>:</p> <p>In AT, CY, DE, EE, IE, LU, NL, PL, PT, SE, UK: None.</p> <p>In BE, ES, IT, EL: Economic needs test for</p>	<p>In BE, DE, IE, PT: Residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts. In DE: Exemptions may be granted by the competent bar association.</p> <p>In BE the residency requirement for a foreign lawyer is at least 6 years prior to the date of application for registration, 3 years under certain conditions (in particular, a reciprocity condition).</p> <p>In UK: Residency (commercial presence) may be required by the relevant professional or regulatory body for the provision of some UK domestic legal services</p> <p>In BG: Foreign lawyers may be admitted to act as an attorney by a decision of the Supreme Bar Council and must be registered in the Unified register of foreign lawyers. 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, countries with whom bilateral agreements on mutual legal assistance have been or will be concluded.</p> <p>In DK: Requirements apply for the performing of legal services under the title "advokat" (lawyer).</p> <p>In FI: EEA or CH residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat").</p> <p>In NL: Only locally-licensed lawyers registered in the Dutch registry can use the title 'advocate'. Instead of using the full term 'advocate', (non-registered) foreign lawyers are obliged to mention their home country professional organisation for the purposes of their activities in the Netherlands.</p> <p>In PT: Foreigners holding a diploma awarded by any Faculty of Law in Portugal, may register with the Portuguese Bar (Ordem dos Advogados), under the same terms as Portuguese nationals, if their respective country grants Portuguese nationals reciprocal treatment.</p> <p>In SI: A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice.</p> <p>In SE: EEA or CH residency is required for admission to the Bar and use of the title of 'advokat'. Exemptions may be granted by the board of the Swedish Bar Association. Admission to the Bar is not necessary for the practice of Swedish domestic law. A member of the Swedish Bar Association may not be employed by anyone other than a Bar member or a company conducting the business of a Bar member. However, a member of the Bar may be employed by a foreign company conducting the business of an advocate, provided that the company in question is domiciled in a country within the EU, the EEA or Switzerland. Subject to an exemption from the Bar Association a member of the Swedish Bar Association may also be employed by a non-EU law firm. Bar Members conducting their practice in the form of a company or a partnership</p>
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	<p>IP. In LV: Economic needs test for CSS. In BG, CZ, DK, FI, HU, LT, MT, RO, SI, SK: Economic needs tests. In FR: Full (simplified) admission to the Bar through an aptitude test is required.</p>	<p>may not have any other objective and may not carry out any other business than the practice of an advocate. Collaboration with other advocate businesses is permitted, however, collaboration with foreign businesses requires permission by the Board of the Bar Association.</p> <p>3) National Treatment (Article I-4) In AT: Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home country) is allowed up to 25%; the rest must be held by fully qualified EEA or CH lawyers and only the latter may exercise decisive influence in the decision making of the law firm. In DK: 90% of shares of a Danish law firm must be owned by lawyers with a Danish licence, EU lawyers registered in Denmark, or law firms registered in Denmark. In DE: Foreign (other than EEA and CH) lawyers may have their commercial presence only in the form of an Anwalts-GmbH or Anwalt-AG and may only acquire a minority share. In FR: In a law firm providing services in respect of French or EU law, at least 75per cent of the partners holding 75per cent of the shares shall be lawyers fully admitted to the Bar in France. In HU: Commercial presence should take the form of partnership with a Hungarian barrister (ügyvédüggyvéd) or a barrister's office (ügyvédi iroda). In PL: Foreign lawyers may establish only in the form of a registered partnership, a limited partnership, or a limited joint-stock partnership. Access may depend on similar access in home country of foreigner lawyer. Foreign lawyers (outside the EU) is entitled only to represent in civil proceedings the citizen of the country in which this foreign lawyer is entitled to practice. In PT: Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal.</p> <p>1, 2, 3, 4) National Treatment (Article I-4) In DK: Marketing of legal advisory services under the title of 'Advokat' is restricted to lawyers with a Danish licence. In LV: For EU or foreign advocates, special requirements exist. For example, participation in court proceedings in criminal cases is only permitted in association with an advocate of the Latvian Collegium of Sworn Advocates. In BG: Foreign lawyers must be accompanied by a Bulgarian lawyer for representation before courts. In LV, LT: Attorneys from foreign countries can practise as advocates in court only in accordance with bilateral agreements on mutual legal assistance. In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia..</p>
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		<p><i>1, 2, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In BG: Permanent residency is required for legal mediation services.</p> <p><u><i>4) National Treatment (Article I-4).</i></u></p> <p>With respect only to Legal Advisory Services in respect of public international law and foreign law (i.e. non-EU law):</p> <p><u>For CSS, IP:</u></p> <p>In DK: Marketing of legal advisory services under the title of 'Advokat' is restricted to lawyers with a Danish licence. In FR: Full (simplified) admission to the Bar through an aptitude test is required. Lawyers' access to the professions of "avocat auprès de la Cour de cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition. In HR: Full admission to the Bar required for legal representation services, is subject to a nationality condition.</p>
<p>a.2) Patent agents, industrial property agents (Part of: CPC 879, 861, 8613)</p>	<p>1) EU: None. 2) EU: None. 3) EU: None. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 2, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In EE, LT: EEA or CH nationality is required for the practice of patent agency services. In ES: EEA nationality is required for the practice of industrial property agent services. In DE, FI, EE, HU, PT: EEA residency is required for the practice of patent agency services. In DE: Exemptions may be granted by the competent bar association.</p> <p><i>3) National Treatment (Article I-4)</i> In DE: Foreign (other than EEA and CH) patent lawyers may not establish a firm together with national patent lawyers. Foreign patent lawyers can offer legal services in their home country law when they prove expert knowledge. Registration is required for permanent legal services in Germany.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220) b) 2. Auditing services</p>	<p>1) EU: None except: In CZ, PT, UK: Unbound for auditing services. In HU: Unbound. In PL, establishment in the EU is required in order to provide auditing services. Legal</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In SI, commercial presence is required (CPC 86211, 86212, 86213, 86219, 86220). A third-country audit entity may hold shares or form partnerships in Slovenian audit company provided that, under the law of the country in which the third-country audit entity is</p>

<p>(CPC 86211 and 86212 other than accounting services) c) Taxation Advisory Services (CPC 863)¹⁴</p>	<p>form requirements apply. AT, BE, BG, DE, DK, FI, FR, HR, IT, LT, LV, PL, SE, SI, SK as indicated in the “Other obligations”-column</p> <p>2) EU: none</p> <p>3) EU: None except: In AT, BE, BG, DE, DK, FI, FR, HR, IT, LT, LV, SE, SI, SK, as indicated in the “Other obligations”- column</p> <p>In CY: access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p> <p>CSS: With respect to b)1. Accounting and Bookkeeping Services: In AT, BE, DE, EE, ES, IE, IT, LU, NL, PL, PT, SI, SE, UK: None. In BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test.</p> <p>With respect to c) Taxation Advisory Services: In AT, BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SI, SE, UK: None. In BG, CZ, DK, EL, FI, HU, LT, LV, MT,</p>	<p>incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity. A permanent residency in Slovenia is required for at least one member of the management board of an audit company.</p> <p>In SK, for establishment only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Slovak/EU nationals may be authorized to carry out audits in the Slovak Republic. (CPC 86211, CPC 86212, other than accounting services)</p> <p><i>1, 3, 4) National Treatment (Article I-4) Local Presence (Article X.1)</i></p> <p>In DK Provision of statutory auditing services requires Danish approval as an auditor. Approval require residency in EU Member State or an EEA member State. Voting rights in approved audit firms of auditors and audit firms not approved in accordance with regulation implementing 8. Directive on statutory audit must not exceed 10 percent of the voting rights (CPC 86211, 86212, 86213, 86219)</p> <p>In FI, EEA residency required for at least one of the auditors of a Finnish Limited Liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm. (CPC 86211, 86212, other than 'accounting services')</p> <p>In HR, foreign audit firms may provide audit services on the Croatian territory where they have established a branch. Auditing may be performed only by legal persons established in Croatia, or by natural persons resident in Croatia. (CPC 862)</p> <p>In HU, the provision of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary, requires residency: Taxation advisory services (CPC 863)</p> <p>In IT for auditing services or taxation advisory services, residency in Italy is required for individual auditors or tax advisors. Residence or business domicile is required for enrolment in the professional register, which is necessary for the provision of accounting and bookkeeping services. (CPC 86211, CPC 86212, CPC 86213, CPC 86219, CPC 86220, CPC 863)</p> <p>In SE, only auditors approved in Sweden, authorised auditors and registered auditing firms</p>
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¹⁴ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

	<p>RO, SK: Economic needs test. In CY: Unbound for the submission of tax returns. In PT: Unbound.</p>	<p>may perform statutory auditing services in certain legal entities, including in all limited companies, as well as natural persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for authorization or approval. The titles of 'approved auditor' and 'authorised auditor' may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not authorized or approved accountants must be resident within the EEA,. The competent authority may grant exemptions form this requirement. (CPC 86211, CPC 86212, other than accounting services)</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> In AT, the capital interests and voting rights of foreign accountants, bookkeepers, auditors and tax advisers, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25per cent. Without prejudice to commitments on cross-border trade in services for CSS, that service provider must have an office or professional seat in the EEA in order to provide bookkeeping services, and to be entitled to practice as an auditor or tax advisor according to Austrian law. Where the employer of a foreign auditor is not an EU national, they must be a member of the relevant professional body in their home country, where such a body exists. Regarding cross border trade a nationality condition applies for representation before competent authorities (CPC 862, CPC 863) In BE, to be qualified to act in an official capacity as a "firm's auditor", it is required to maintain an establishment in Belgium where the professional activity will take place and where acts, documents and correspondence relating to it will be maintained, and to have at least one administrator or manager of the company being firm's auditor and responsible for the management of an establishment in Belgium. (CPC 86211, CPC 86212, other than accounting services) In BG, for investment a "Specialised audit entity" is a company registered under the Bulgarian Commerce Act, or under the legislation of another Member State of the European Union, or the European Economic Area Agreement, with its principal subject of activity being the independent financial audit of financial statements of enterprises, and three-quarters of its members being registered auditors, auditors and/or audit entities from a Member State of the European Union, of good repute, and which is: a) a general partnership in which more than half of the partners are registered auditors,</p>
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auditors and/or audit entities from other Member State of the European Union;

b) a limited partnership in which more than half of the partners with unlimited liability are registered auditors, auditors and/or audit entities from other Member States;

c) a limited liability company in which more than half of the votes in the General Meeting of the partners and of the capital belong to registered auditors, auditors and/or audit entities from other Member States. (CPC 86211, CPC 86212, other than accounting services)

In **BG**, EU nationality condition for tax advisors. (CPC 863)

In **CY**, nationality condition.

In **DE** auditing companies ('Wirtschaftspruefungs-gesellschaften') may only adopt certain German legal forms admissible within the EU or the EEA. .. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftspruefungsgesellschaften'. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftspruefungsgesellschaften' if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, Art. 27 WPO. All requirements set up in Art. 28 WPO concerning the participation of auditors accredited within the EU or the EEA including specific requirements for majority interest and majority voting rights, the shareholders and the legal representatives of 'Wirtschaftspruefungsgesellschaften' including the participation of other professions, and statutory minimum capital requirements apply to any legal form..Establishment in the EU is required in order to provide auditing services. However, auditors from third countries registered in accordance with Art. 134 WPO may carry out the statutory audit of annual financial statements or provide the consolidated financial statements of a company with its headquarters outside the European Union, whose transferable securities are offered for trading in a regulated market. (CPC 86211, 86212, other than 'accounting services', CPC 86213, CPC 86219, CPC 86220)

In **FR**, provision of accounting and bookkeeping services by a foreign service supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. For accounting and bookkeeping services: provision through SEL (anonyme, a responsabilite limitee ou en commandite par actions), AGC (Association de gestion et comptabilite) or SCP only. For taxation advisory services, provision through SEL (anonyme, a responsabilite limitee ou en commandite par actions) or SCP only.

For statutory audits: provision through any company form except SNC, SCS. (CPC 86211, CPC 86212CPC 86213, CPC 86219, CPC 86220, CPC 863)

In **EL**, By Personal Act, the ELTE (Oversight Body in Greece) may issue a licence to a third country auditor if, in its discretion, the conditions laid down in Articles 4 and 6 to 11 of Law 3693/2008 are met. (CPC 86211, CPC 86212, other than accounting services)

In **LV**, for establishment of a commercial company of sworn auditors, a foreign investor may

only own more than 50per cent of the voting capital shares, if they are qualified as sworn auditors or commercial companies of sworn auditors, or auditors or commercial companies of auditors of Member States of the EU or states of the EEA, who, in accordance with laws of the Member State of the EU or the state of the EEA, are entitled to pursue the professional activity of a sworn auditor or a company of sworn auditors, as this professional activity is defined in the laws of Latvia. (CPC 86212,other than accounting services)

In **LT**, not less than 75per cent of shares should belong to auditors or auditing companies of the EU or EEA.

An auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania.

Establishment is not permitted in the form of a Public Stock Corporation (AB).

(CPC 86211, CPC 86212,other than accounting services)

In **PL**, establishment is required in order to provide auditing services. Legal form requirements apply.

In **RO**, a statutory audit activity shall be carried out only by the statutory auditors or audit firms who are approved under the conditions provided for by Emergency Ordinance no. 90/2008. (CPC 86211, CPC 86212,other than accounting services)

In **ES**, statutory auditors are subject to an EU nationality condition. This reservation does not apply to the auditing of non-EU companies listed in a Spanish regulated market. (CPC 86211, CPC 86212,other than accounting services)

4) National Treatment (Article I-4), Local Presence (Article X.1)

For CSS:

With respect to b)1. Accounting and Bookkeeping Services:

In **AT**: The employer must be a member of the relevant professional body in the home country where such body exists. Nationality condition for representation before competent authorities.

In **FR**: Authorisation requirement. Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs.

In **HR**: Residency requirement.

With respect to c) Taxation Advisory Services:

In **AT**: The employer must be a member of the relevant professional body in the home country where such body exists; nationality condition for representation before competent authorities.

In **HR, HU**: Residence requirement.

<p>d) Architectural services and g) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p> <p>e) Engineering services; and f) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>1) EU: None except: In HR: Unbound for urban planning. In BE, BG, CY, CZ, HR, HU, IT, SK as indicated in “Other obligations”- column.</p> <p>2) None</p> <p>3) EU: None except: In BG, CY, HU, SK as indicated in “Other obligations”- column In FR: Non-discriminatory requirements for legal form apply. (CPC 8671)</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p> <p>CSS, IP: In EE, EL, FR, IE, LU, MT, NL, PL, PT, SI, SE, UK: None. In BE, ES, IT: Economic needs test for IP. In LV: Economic needs test for CSS. In BG, CZ, DE, DK, FI, HU, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test. In CY: Unbound.</p>	<p>I, 4) National Treatment (Article I-4), In BE: the provision of architectural services includes control over the execution of the works (CPC 8671, 8674). Foreign architects authorised in their host countries and wishing to practice their profession on an occasional basis in Belgium are required to obtain prior authorisation from the Council of Order in the geographical area where they intend to practice their activity In HR: a design or project created by a foreign architect, engineer or urban planner must be validated by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law</p> <p><i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In IT: residency or professional domicile/business address in Italy is required for enrolment in the professional register, which is necessary for the exercise of architectural and engineering services</p> <p>I, 3) 4) National Treatment (Article I-4) In CY: Nationality condition</p> <p><i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In CZ: residency in the EEA is required. In HU: EEA residency is required for the supply of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary: architectural services (CPC 8671), integrated engineering services (CPC 8673). For engineering (CPC 8673): Only applicable to graduate trainees In SK: residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of architectural and engineering services.</p> <p><i>National Treatment (Article I-4),</i> <i>Local Content (Article X.3)</i> In BG: for architectural and engineering projects of national or regional significance, foreign investors must act in partnership with or, as subcontractors to, local investors (CPC 8671, 8672, 8673). Foreign specialists must have experience of at least two years in the field of construction. EEA nationality is required for urban planning and landscape architectural</p>
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		<p>services (CPC 8674).</p> <p><u>4) National Treatment (Article I-4), Local Presence (Article X.1)</u> <u>For CSS, IP:</u> In FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied. In HR, HU: Residence requirement.</p>
<p>Health related professional services : h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201) (part of CPC 93191) In FI: only for privately-funded services</p>	<p>1) EU: None except: In AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. In HR: Unbound except for telemedicine. In CZ: Access is restricted to natural persons only. Authorization by the Ministry of Health required for foreign natural persons. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. 2) EU: None 3) EU: None except: In CY, EE, FI, MT: Unbound. In AT: Unbound except for psychologists and psychotherapists, and as indicated in "other obligations"-column In CZ: Access is restricted to natural persons only. Authorization by the Ministry of Health required for foreign natural persons. In DE: An economic needs test when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. For medical,</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> In AT, EEA or Swiss nationality is required in order to provide medical services. This reservation does not apply to dental services or services provided by psychologists and psychotherapists. In CZ: Authorization by the competent authority required for foreign natural persons. In DE, geographical restrictions may be imposed on professional registration, which apply to nationals and non-nationals alike. Doctors (including psychologists, psychotherapists, and dentists) need to register with the regional associations of statutory health insurance physicians/ dentists (kassenaerztliche / zahnaerztliche Vereinigungen), if they wish to treat patients insured by the statutory sickness funds. This registration can be subject to quantitative restrictions based on the regional distribution of doctors. For dentists this restriction does not apply. Registration is necessary only for doctors participating in the public health scheme. Non-discriminatory restrictions on the legal form of establishment required to provide these services may exist (Article 95 SGB V). For medical, dental and midwives services, access is restricted to natural persons only. Establishment requirements may apply. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a doctor. The number of ICT-service providers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way In FR: Nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the European Union, foreign investors only have access to the legal forms of "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>". In EL: Nationality requirement for dental technicians.</p>

	<p>dental and midwives services, access is restricted to natural persons only.</p> <p>In FR: Nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the European Community, foreign investors only have access to the legal forms of "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>".</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region.</p> <p>In BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services.</p> <p>In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy.</p> <p>In UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Practice of medical profession by foreigners requires the permission from local</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In, IT residency in Italy is required for enrolment in the professional register, which is necessary for the exercise of the profession. EU nationality is required, foreign professionals may be allowed to practice based on reciprocity.</p> <p>- <i>For Medical (including Psychologists), and Dental services:</i> <i>4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In CZ, RO, SK: Authorization by the competent authorities required for foreign natural persons.</p> <p>In BE, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons.</p> <p>In BG, CY, MT: Nationality condition.</p> <p>In FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>In LV: Practice of medical profession by foreigners requires the permission from local health authorities, based on economic needs for medical doctors and dentists in a given region.</p> <p>In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers.</p> <p><i>4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In CZ, LT, SK: Residency requirement.</p> <p>In DK: Limited authorization to fulfil a specific function can be given for up to 18 months and requires residency.</p> <p>In PT: Residency requirement for psychologists.</p>
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	<p>health authorities, based on economic needs for medical doctors and dentists in a given region.</p> <p>In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers.</p>	
<p>j) 1. Midwives services (part of CPC 93191)</p> <p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)</p> <p>In FI: only for privately-funded services</p> <p>In AT: only for midwives services, nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians.</p>	<p>1) EU, except in SE, FI and PL: Unbound In FI, PL: Unbound except for nurses. In HR: Unbound except for telemedicine. In SE: None</p> <p>2) EU: None</p> <p>3) EU: None, except: In AT: as indicated in "other obligations"-column). In CZ: Access is restricted to natural persons only. Authorization by the competent authority required for foreign natural persons. In FR: Nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the European Union, foreign investors only have access to the legal forms of "<i>société d'exercice liberal</i>" and "<i>société civile professionnelle</i>". In BG, CY, MT: Unbound. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector. In CZ, FI, HU, SI, SK: Unbound for midwives services. In CZ: Access is restricted to natural persons</p>	<p>- <i>For midwives services:</i></p> <p>4) <i>National Treatment (Article I-4)</i> In BE, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons. In CZ, CY, LT, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons. In FR: Nationality condition. However, access is possible within annually established quotas. In PL: Nationality condition. Foreign persons may apply for permission to practice. In BG: Nationality condition</p> <p>4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In DK: Limited authorization to fulfill a specific function can be given for up to 18 months and requires residency.</p> <p>- <i>For Services provided by Nurses, Physiotherapists and Paramedical Personnel:</i></p> <p>3) <i>National Treatment (Article I-4)</i> In AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.</p> <p>4) <i>National Treatment (Article I-4)</i> In BE, FR, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons. In CY, CZ, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons. In BG, CY, HU: A nationality condition. In DK: Limited authorization to fulfil a specific function can be given for up to 18 months and requires residency. In CY, CZ, EL, IT: Subject to an economic needs test: decision is subject to regional vacancies</p>

	<p>only. In FI, SI: Unbound for physiotherapists and paramedical personnel. In LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region. In DE: Access is restricted to natural persons only.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations: - <u>For midwives services:</u> In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LV: Subject to economic needs, determined by the total number of midwives in the given region, authorized by local health authorities. In CY, HU: Unbound. - <u>For Services provided by Nurses, Physiotherapists and Paramedical Personnel:</u> In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In CY, CZ, EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages. In LV: Subject to economic needs determined by the total number of nurses in the given region, authorized by local health authorities.</p>	<p>and shortages. In LV: Subject to economic needs determined by the total number of nurses in the given</p>
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<p>i) Veterinary services (CPC 932)</p>	<p>1) EU: None except: In BE, LV: Unbound. In BG, EL, ES, HR, HU, IT, LV, PL, PT, SI, SK, UK as indicated in “Other obligations”- column. In CZ: physical presence in the territory is required for the supply of veterinary services. In DE: the supply of veterinary services is restricted to natural persons. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a veterinary. In DK and NL: the supply of veterinary services is restricted to natural persons. In IE: the supply of veterinary services is restricted to natural persons or partnerships.</p> <p>2) None</p> <p>3) EU: None except: In AT, BG, EL, ES, FR, HR, HU, IT, LV, PL, PT, SI, SK, UK as indicated in “Other obligations”- column In BG: Economic needs test. Main criteria: population and density of existing business. In CZ: physical presence in the territory is required for the supply of veterinary services. In DE: the supply of veterinary services is restricted to natural persons. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a veterinary. In CZ, DK and NL: the supply of veterinary services is restricted to natural persons. In IE: the supply of veterinary services is</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i></p> <p>In CY, EL: EEA or CH nationality is required for the supply of veterinary services. In ES: membership in the professional association is required for the practice of the profession and requires EU nationality, which may be waived through a bilateral professional agreement. The provision of veterinary services is restricted to natural persons. In HR: only legal and natural persons established in an EU Member State for the purpose of conducting veterinary activities can supply cross border veterinary services in the Republic of Croatia. Only EU nationals can establish a veterinary practice in the Republic of Croatia. In HU: EEA nationality is required for membership of the Hungarian Veterinary Chamber, necessary for supplying veterinary services. Authorisation for establishment is subject to an economic needs test. Main criteria: labour market conditions in the sector. In LV: the supply of veterinary services is restricted to natural persons. In SI: only EU nationals can establish a veterinary practice in the Republic of Slovenia. Only legal and natural persons established in an EU Member State for the purpose of conducting veterinary activities can supply cross border veterinary services in to the Republic of Slovenia.</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In BG: the practice of veterinary medicine is subject to a condition of nationality of a Member State of the EU or the EEA, otherwise a permanent residence permit is required for foreign nationals (physical presence is required). In IT and PT: residency is required for the supply of veterinary services. In PL: to pursue a profession of veterinary surgeon present in the territory of Poland, non-EU nationals have to pass an exam in Polish language organized by the Polish Chambers of Veterinary Surgeons In SK: residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of the profession. The provision of veterinary services is restricted to natural persons. In UK: the supply of veterinary services is restricted to natural persons or partnerships. Physical presence is required to perform veterinary surgery. The practice of veterinary surgery is reserved to veterinary surgeons who are members of the Royal College of Veterinary Surgeons (RCVS)..).</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> In AT: only nationals of a Member State of the EEA may provide veterinary services. The</p>
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	<p>restricted to natural persons or partnerships.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p>nationality requirement is waived for nationals of a non-Member State of the EEA where there is an EU agreement with that non-Member State of the EEA providing for national treatment with respect to investment and cross-border trade of veterinary services.</p> <p>In FR: EEA nationality is required for the supply of veterinary services, but the nationality condition may be waived subject to reciprocity The legal forms available to a company providing veterinary services are limited to three types of companies (SEP (Société en participation); SCP (Société civile professionnelle); and SEL (Société d'exercice libéral).</p>
<p>k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists¹⁵</p>	<p>1) EU: Unbound.</p> <p>2) EU: None, except: In FI: Unbound.</p> <p>3) EU: None except: In FI, SE: Unbound. In AT, BG, EE, FR, DE, EL HU, IT, LT, ES as indicated in “Other obligations”-column In EU, except DE, EL, LT, LU, NL, UK:: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In BE, BG, DE, EE, ES, IE, SI: the mail order of pharmaceuticals is prohibited. In ES, IE, SI for mail order of pharmaceuticals requiring a prescription is prohibited. In BE: mail order is only authorised for pharmacies</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In AT, the retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. EEA or Swiss nationality is required in order to operate a pharmacy. EEA or Swiss nationality is required for leaseholders and persons in charge of managing a pharmacy. Distance sale of pharmaceuticals may only be carried out through pharmacy’s from the EEA. In CY: Nationality condition. In SK: Residency condition In EE, the retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Mail order sale of medicinal products as well as delivery by post or express service of medicinal products ordered through the Internet is prohibited. Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.</p>

¹⁵ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the European Union, only the supply of prescription drugs is reserved to pharmacists.

	<p>open to the public, thus establishment in Belgium is required.</p> <p>In ES, only natural persons, who are licenced pharmacists, can be owners of a pharmacy and are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Each pharmacist cannot obtain more than one license.</p> <p>In LU, only natural persons are permitted to provide retail services of pharmaceuticals and specific goods to the public.</p> <p>In MT: issuance of Pharmacy licences under specific restrictions. No person shall have more than one licence in his name in any town or village (Regulation 5(1) of the Pharmacy Licence Regulations (LN279/07)), except in the case where there are no further applications for that town or village (Regulation 5(2) of the Pharmacy Licence Regulations (LN279/07)).</p> <p>In PT: No person may hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.</p> <p>In SI: pharmacy activity can be performed on the basis of concessions by private persons granted by the competent administrative body of the commune or municipality with the agreement of the Ministry of Health, after the prior opinion of the Chamber of Pharmacy and the Institute for Health Insurance of Slovenia.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>In FR, EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas. Commercial presence must take one of the legal forms which are allowed under national law on a non-discriminatory basis: SEL (anonyme, a responsabilite limitee ou en commandite par actions), SNC (societe en noms collectifs), societe de participations financieres de profession liberale de pharmaciens d'officine and SARL only.</p> <p>In DE, as a general rule only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Residency is required in order to obtain a licence as a pharmacist and/or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public. Nationals of other countries or persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. The total number of pharmacies per person is restricted to one pharmacy and up to three branch pharmacies.</p> <p>In EL, only natural persons, who are licenced pharmacists, and companies founded by licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. EU nationality is required in order to operate a pharmacy.</p> <p>In ES, only natural persons, who are licenced pharmacists, can be owners of a pharmacy and are permitted to provide retail services of pharmaceuticals and specific medical goods (CPC 63211)to the public.</p> <p>In HU, EEA nationality is required in order to operate a pharmacy. Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.</p> <p>In LVV, in order to commence independent practice in a pharmacy, a foreign pharmacist or pharmacist's assistant, educated in a state which is not a Member State of the EU or a state of the EEA, must work for at least one year in a pharmacy under the supervision of a pharmacist.</p> <p>1, 3, 4)</p> <p>In BG, ES, IE, LT, the mail order of pharmaceuticals is prohibited.</p> <p>In BG, the retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Managers of pharmacies must be qualified pharmacists and may only manage one pharmacy in which they themselves work. Requirement for permanent residence for pharmacists. A quota exists for the number of pharmacies which may be owned per person.</p> <p>In IT, an authorisation is needed to open a pharmacy which is subject to an economic needs</p>
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		<p>test. Main criteria: population and geographical density of existing pharmacies. New or vacant pharmacies are authorised following a public competition. Only EU citizens enrolled in the Register of pharmacists ('albo') are able to participate in a public competition.</p> <p>The exercise of the profession is possible only for natural persons enrolled in the register, as well as for juridical persons in the form of partnerships, where every partner of the company must be an enrolled pharmacist. Enrolment in the pharmacist professional register requires EU nationality or residency and the exercise of the profession in Italy.</p> <p>Foreign nationals having the necessary qualifications may enrol if they are citizens of a country with whom Italy has a special agreement, authorising the exercise of the profession, under condition of reciprocity</p> <p>In PT, residency requirement</p> <p>In BE, mail order is only authorized for pharmacies open to the public.</p>
<p><u>B. Computer and Related Services</u> (CPC 84)</p> <p>The EU subscribes to the "Understanding on the scope of coverage of computer services-CPC 84"</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section. CSS; IP: In EE, EL, FR, IE, LU, MT, NL, PL, PT, SI, SE: None. In ES, IT: Economic needs test for IP. In LV: Economic needs test for CSS. In BE: Economic needs test for IP. In AT, DE, BG, CY, CZ, DK, FI, HU, LT, RO, SK, UK: Economic needs test. HR: Unbound for IP.</p>	<p>4) National Treatment (Article I-4), Local Presence (Article X.1) For CSS: In HR: Residency requirement</p>
<p><u>C. Research and Development Services</u></p>	<p>1, 2, 3, 4) EU: For publicly funded interdisciplinary R&D services and on natural sciences, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their headquarters in the EU.</p>	

<p>a) R&D services on natural sciences (CPC 851)</p> <p>b) R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services)¹⁶</p> <p>c) Interdisciplinary R&D services (CPC 853)</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section. CSS: In CZ, DK, SK: Economic needs test. In BE, UK: Unbound.</p>	<p>4) National Treatment (Article I-4), Local Presence (Article X.1) For CSS: In EU, except BE, UK: A hosting agreement with an approved research organisation is required¹⁷. In HR: Residency requirement</p>
<p>D. Real Estate Services¹⁸</p>		
<p>a) Involving Own or Leased Property (CPC 821)</p> <p>b) On a Fee or Contract Basis (CPC 822)</p>	<p>1) EU: None except: In CZ, HU: Unbound. In HR, commercial presence is required. In SI, as indicated in “Other obligations”-column. 2) EU: None 3) EU: None, except: In PT, as indicated in “Other obligations”-column. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section</p>	<p>1) <i>National Treatment (Article I-4)</i> In SI: In so far as Slovenian nationals and enterprises can to supply real estate agent services in a third country, Slovenia will allow supply of real estate agent services under the same conditions, in addition to the fulfilment of the certain registration requirements, including entitlement to act as a real estate agent in the country of origin and inscription into the registry of real estate agents at the competent Slovenian ministry. 1, 3, 4) <i>National Treatment (Article I-4)</i> In CY: Nationality condition. 1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In DK, for the provision of real estate services by a physical person present in the territory of Denmark, only authorised real estate agents who are natural persons that have been admitted to the real estate agent register may use the title of 'real estate agent', in accordance with Section 6(1) of the Act on the sale of real estate which lays down the requirements for admission to the register, including residency in EU, EEA or Switzerland.. The Act on the</p>

¹⁶ Part of CPC 85201, which is to be found under 1.A.h) Medical and Dental services.

¹⁷ For all Member States except DK, the approval of the research organisation and the hosting agreement have to meet the conditions set pursuant to EU Directive 2005/71/EC.

¹⁸ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

		<p>sale of real estate is only applicable when providing real estate services to consumers,, and does not apply on leasing of real estate.</p> <p>In PT: Residency in a Member State of the EEA is required for natural persons. Incorporation in a Member State of the EEA is required for legal persons.</p>
E. Rental/Leasing Services without Operators		
<p>a) Relating to Ships (CPC 83103)</p>	<p>1) EU: None 2) EU: None 3) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment. In LT, SE, as indicated in “Other obligations”- column. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>1, 3) National Treatment (Article I-4) In SE: For CPC 83103, in the case of Foreign ownership interests in a ship, proof of dominating Swedish operating influence must be shown to fly the Swedish flag. In LT: For CPCP 83103, ships must be owned by Lithuanian natural persons or companies established in Lithuania.</p>
<p>b) Relating to Aircraft (CPC 83104)</p>	<p>1, 2, 3) EU: None except that aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the carrier or elsewhere in the European Union and a dry lease agreement to which a EU carrier is a party shall be subject to prior approval in accordance with EU or national law on aviation safety.</p>	<p>1,2,3 <i>National Treatment (Article I-4)</i> The EU: aircraft used by EU air carriers must be registered in the Member State of the EU licensing the carrier or, if the licensing Member State of the EU so allows, elsewhere in the EU. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control. In BE: private (civil) aircraft belonging to natural persons who are not nationals of a Member</p>

	4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	State of the EU or of the EEA may only be registered if they are domiciled or resident in Belgium without interruption for at least one year. Private (civil) aircraft belonging to foreign legal entities not formed in accordance with the law of a Member State of the EU or of the EEA may only be registered if they have a seat of operations, agency or office in Belgium without interruption for at least one year (CPC 83104)
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1), Local Presence (Article X.1)</i> In SE : For CPC 83101: residency requirement.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	4) National Treatment (Article I-4) In EU : Nationality condition for specialists and for graduate trainees.
e) Relating to personal and household goods (CPC 832)	1) EU: None, except: In BE, FR : Unbound for CPC 83202. 2) EU: None 3) EU: None except: In BE, FR : Unbound for CPC 83202. 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	4) National Treatment (Article I-4) In EU : Nationality condition for specialists and for graduate trainees.
f) Telecommunications equipment rental (CPC 7541)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	4) <i>National Treatment (Article I-4)</i> In EU : Nationality condition for specialists and for graduate trainees.
F. Other Business Services		
a) Advertising (CPC 871)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section. CSS : In BE, CY, DE, EE, EL, ES, FR, HR, IE,	

	<p>IT, LU, NL, PL, PT, SI, SE, UK: None. In AT, BG, CZ, DK, FI, HU, LT, LV, MT, RO, SK: Economic needs test.</p>	
<p>b) Market Research and Opinion Polling (CPC 864)</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
<p>c) Management Consulting Services (CPC 865)</p>	<p>1) EU: None 2) EU: None 3) EU: None 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section. <u>CSS, IP:</u> In DE, EE, EL, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. In BE, ES, HR, IT: Economic needs test for IP. In AT, BG, CY, CZ, DK, FI, HU, LT, RO, SK: Economic needs test.</p>	
<p>d) Services Related to Management Consulting (CPC 866)</p>	<p>1,2) EU: None except: In HU: Unbound for arbitration and conciliation services (CPC 86602). 3) EU: None except: In HU: Unbound for arbitration and conciliation services (CPC 86602). 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section. <u>CSS; IP:</u> In DE, EE, EL, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. In BE, ES, HR, IT: Economic needs test for IP. In AT, BG, CY, CZ, DK, FI, LT, RO, SK: Economic needs test.</p>	<p>1, 2, 3, 4) National Treatment (Article I-4), Local Presence (Article X.1), Local Management (Article X.2) In HU: Provision of arbitration and conciliation services (CPC 86602) subject to authorisation and residency requirement.</p>

	In HU : Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.	
e) Technical Testing and Analysis Services (CPC 8676)	<p>1) EU: None except:</p> <p>In IT: Unbound for the profession of biologists and chemical analysts. In FR: Unbound for laboratory analysis and testing (related to hospitals). In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound</p> <p>2) EU: None except: In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound</p> <p>3) EU: None In CY: Nationality condition for biologists and chemical analysts.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section. CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE, UK: None. In AT, BG, CY, CZ, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In CY: Unbound for the provision of technical testing and analysis services by biologists and chemical analysts</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In IT, PT: Residence requirements for biologists and chemical analysts.</p> <p>1, 3, 4) <i>National Treatment (Article I-4)</i> In CY: Nationality condition for biologists and chemical analysts.</p>
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	<p>1) EU: None except: In IT: Unbound for activities reserved to agronomists and "periti agrari." In EE, MT, RO, SI: Unbound.</p> <p>2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In IT: For agronomist and "periti agrari", residency and enrolment in the professional register is required. Third country nationals can enrol under condition of reciprocity.</p>
g) Advisory and Consulting	1) EU : None	

Services Relating to Fishing (part of CPC 882)	2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	
i) Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	1) EU: None, except In HU: Unbound except for advisory and consulting services. 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	
k) Placement and Supply Services of Personnel		
k) 1. Executive search (CPC 87201) k) 2. Placement Services (CPC 87202) k) 3. Supply Services of office support personnel (CPC 87203) k) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	1) EU: None except: <i>For CPC 87201</i> : In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE : Unbound. <i>For CPC 87202 and for CPCs 87204, 87205, 87206, 87209</i> : EU: Unbound except: In HU: None <i>For CPC 87203</i> : In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI : Unbound. In BE (CPC 87202): as indicated in “Other obligations”- column 2) EU: None except: <i>For CPC 87201</i> : In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI : Unbound. <i>For CPC 87202 and CPC 87203</i> : In AT ,	1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> In BE: Flemish Region : a company having its head office outside the EEA has to prove that it supplies placement services in its country of origin. Walloon Region : a specific type of legal entity (régulièrement constituée sous la forme d'une personne morale ayant une forme commerciale, soit au sens du droit belge, soit en vertu du droit d'un Etat membre ou régie par celui-ci, quelle que soit sa forme juridique) is required to supply placement services. A company having its head office outside the EEA has to demonstrate that it fulfils the conditions as set out in the Decree (for instance on the type of legal entity) and has to prove that it supplies placement services in its country of origin. German-speaking Community : a company having its head office outside the EEA has to prove that it supplies placement services in its country of origin and has to fulfil the admission criteria established by the mentioned decree. (CPC 87202)

	<p>BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.</p> <p><i>For CPCs 87204, 87205, 87206, 87209:</i> EU: Unbound except : In HU: None</p> <p>3) EU: None except: <i>For CPC 87202:</i> In AT: Unbound <i>For CPC 87201 and CPC 87202:</i> In BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.</p> <p>In ES: prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation (CPC 87201, 87202).</p> <p><i>For CPC 87203:</i> In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In IT: State monopoly. <i>For CPCs 87204, 87205, 87206, 87209:</i> EU: Unbound except : In HU: None</p> <p>In BE (CPC 87202): as indicated in “Other obligations”- column</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
1) 1. Investigation Services (CPC 87301)	<p>1, 2, 3) EU except in AT and SE: Unbound In AT and SE: None</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
1) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>1) EU except in BG, BE, CY, CZ, DK, ES, EE, FR, FI, IT, LV, LT, MT, PT, PL, SI, SK: None</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p>

	<p>In BG, BE, CY, CZ, ES, EE, FR, IT, LV, LT, MT, PT, PL, SI, SK: Unbound. In HU: Unbound for CPC 87304, CPC 87305 In FI: Establishment requirement In IT, PT: as indicated in “Other obligations”- column</p> <p>2) EU, except BG, CY, CZ, EE, LV, LT, MT, PL, SK, SI: None In BG, CY, CZ, EE, HR, LV, LT, MT, PL, SI, SK: Unbound In HU: Unbound for CPC 87304, CPC 87305</p> <p>3) EU except in BG, CY, CZ, DK, ES, EE, FI, LV, LT, MT, PL, SI, SK: None In FI: Licence of the County Government is required for a commercial presence. Licence to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA. In BE, BG, CY, CZ, EE, HR, LV, LT, MT, PL, SI, SK: Unbound.</p> <p>In IT, PT: as indicated in “Other obligations”- column</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>In IT: nationality of a Member State of the EU and residency is required in order to obtain the necessary authorisation to supply security guard services and the transport of valuables. In PT: the provision of security services by a foreign supplier on a cross-border basis is not allowed. A nationality condition exists for specialised personnel.</p> <p>1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In DK: requirement of residence for individual applying for an authorization to conduct security service and for managers and the majority of members of the board of a legal entity applying for an authorization to conduct security services. Residence is not required to the extent it follows from international agreements or orders issued by the Minister for Justice.</p>
<p>m) Related Scientific and Technical Consulting Services (CPC 8675)</p>	<p>1) EU: None except: In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services. In BG: Unbound for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the</p>	<p>1, 4) <i>National Treatment (Article I-4)</i> In HR: For CPC 8675, services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons. 1, 3, 4) <i>National Treatment (Article I-4)</i></p>

	<p>earth crust. In HR: as indicated in “Other obligations”- 2) EU: None 3) EU: None except: In BG, CY, FR: as indicated in “Other obligations”- In IT: For certain exploration services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist. In PT: Prospecting and exploration of oil requires a concession contract. Prospecting and exploration of mineral deposits (State owned) required a contract for assignment of rights, and the prospecting of mineral masses (not State owned) requires a licence. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section. CSS: In BE, EE, EL, ES, IE, IT, LU, NL, PL, SI, SE, UK: None. In AT, CY, CZ, DE, DK, FI, HR, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: Unbound for publicly appointed surveyors. In FR: Unbound for “surveying” operations relating to the establishment of property rights and to land law where unbound. In BG: Unbound</p>	<p>In BG: Establishment requirement and nationality condition for aerial photography and for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust. Nationality condition for specialists. 3, 4) <i>National Treatment (Article I-4)</i> In CY: nationality requirements for ownership of geological, geophysical, surveying and map-making services. In FR: For CPC 8675, foreign investors are required to have a specific authorisation for exploration and prospecting services. Nationality condition for “surveying” operations relating to the establishment of property rights and to land law. Foreign investors are required to have a specific authorisation for exploration and prospecting services. In DE: Nationality condition for publicly appointed surveyors. 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In IT, PT: Residency requirement.</p>
<p>n) 1. Maintenance and repair of vessels (part of CPC 8868)</p>	<p>1) - <u>For maritime transport vessels</u>: EU: None except: In BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. - <u>For inland waterways transport vessels</u>:</p>	<p>1, 3, 4) National Treatment (Article I-4) In MT: Nationality condition.</p>

	<p>EU: Unbound except: In EE, HU, LV: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>n) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)</p>	<p>1) EU, except in EE and HU: Unbound In EE, HU: None</p> <p>2) EU: None</p> <p>3) EU: None except: In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>n) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None except: In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i></p> <p>EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.</p>
<p>n) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)</p>	<p>1) EU: None except: In BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>n) 5. Maintenance and Repair services of metal products, of</p>	<p>1) EU: None</p> <p>2) EU: None</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i></p> <p>EU: Nationality condition for specialists and for graduate trainee, except for:</p>

<p>(non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods¹⁹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)</p>	<p>3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section. CSS: Only in the context of an after-sales or after-lease services contract: In BE, EE, EL, ES, FI, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. In AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.</p>	<p>In BE, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, UK for CPC 633, 8861, 8866; In BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; In AT for CPC 633, 8861-8866; In EE, FI, LV, LT for CPC 633, 8861-8866; In CZ, SK for CPC 633, 8861-8865; and In SI for CPC 633, 8861, 8866.</p>
<p>o) Building-Cleaning Services (CPC 874)</p>	<p>1) EU: None 2) EU: None 3) EU: None except: In RO: Unbound. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In RO: For CPC 874, nationality condition for specialists.</p>
<p>p) Photographic Services (CPC 875)</p>	<p>1) EU: None except: In BG, EE, MT, PL: Unbound for the supply of aerial photographic services. In HR, LV: Unbound for specialty photographic services. (CPC 87504) 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In HR, LV: Nationality condition for specialty photography services. In BG, PL: Nationality condition for the supply of aerial photographic services.</p>
<p>q) Packaging Services (CPC 876)</p>	<p>1) EU: None, except: In CZ, establishment required. 2) EU: None 3) EU: None, except: In CZ, an authorised package company is only allowed to provide services relating to packaging take-back and recovery and must be a legal person</p>	

¹⁹ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under I. F. 1) 1. to I. F. 1) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer and Related Services.

	<p>established as a joint-stock company.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>r) Printing and Publishing (CPC 88442)</p>	<p>1) EU: None except: In HR, LV, LT, PL, SE as indicated in “Other obligations”- column.</p> <p>2) EU: None</p> <p>3) EU: None except: In IT: Owners of publishing and printing company and publishers must be citizens of a EU Member State. In HR, LV, LT, PL, SE as indicated in “Other obligations”- column.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In HR: Residency requirement for publisher and editorial board.</p> <p>In LV, LT: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches) (CPC 88442).</p> <p>In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be citizens of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden.</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> In PL: Nationality requirement for the editor-in chief of newspapers and journals (CPC 88442).</p>
<p>s) Convention Services (part of CPC 87909)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>t) 1. Translation and Interpretation Services (CPC 87905)</p>	<p>1) EU: None except: In HR: Unbound for official translation and interpretation. In HU: Official translations, official certifications of translations, and certified copies of official documents in foreign languages may only be provided by the National Translation and Authentication Office (OFFI). In PL: Only natural persons may be sworn translators.</p> <p>2) EU: None</p> <p>3) EU: None except:</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i></p> <p>In BG: A contract with the Ministry of Foreign Affairs is required for official translations provided by translation agencies.</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In FI: Residency requirement for certified translators (part of CPC 87905).</p>

	<p>In PL: Only natural persons may be sworn translators.</p> <p>In HU: Official translations, official certifications of translations, and certified copies of official documents in foreign languages may only be provided by the National Translation and Authentication Office (OFFI).</p> <p>In PL: Only natural persons may be sworn translators.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p> <p>CSS, IP: <u>Excluding official or certified activities</u>:</p> <p>In DE, EE, FR, LU, MT, NL, PL, PT, SI, SE, UK: None.</p> <p>In BE, ES, IT, EL: Economic needs test for IP.</p> <p>In LV: Economic needs test for CSS.</p> <p>In AT, BG, CY, CZ, DK, FI, HU, IE, LT, RO, SK: Economic needs test.</p> <p>In HR: Unbound for IP.</p>	
<p>t) 2. Interior design and other specialty design services (CPC 87907)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>t) 3. Collection Agency Services (CPC 87902)</p> <p>t) 4. Credit reporting services (CPC 87901)</p>	<p>1, 2) EU: Unbound except:</p> <p>In AT, ES, LV and SE: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i></p> <p>In PT: Nationality Condition for the provision of collection agency services and credit reporting services.</p>

t) 5. Duplicating services (CPC 87904) ²⁰	1) EU: None except: In HU: Unbound 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.	1, 3, 4) National Treatment (Article I-4) EU: Nationality condition for specialists and for graduate trainees.
t) 6. Telecommunications consulting services (CPC 7544)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.	
t) 7. Hall-marking services (part of CPC 893)	1, 2, 3)) EU: None except: In NL as indicated in “Other obligations”-column. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.	1, 2, 3, 4) National Treatment (Article I-4) In NL: to provide hallmarking services, commercial presence in the Netherlands is required. The hallmarking of precious metal articles is currently exclusively granted to two Dutch public monopolies (part of CPC 893).
<u>2. COMMUNICATION SERVICES</u>		
<u>A. Postal and Courier Services</u> (Services relating to the handling ²¹ of postal items ²² according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ²³ , including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ²⁴ ,	1, 2, 3) EU: None 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.	

²⁰ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

²¹ “Handling” refers to activities such as clearance, sorting, transport and delivery.

²² “Postal item” refers to items handled by any type of commercial operator, whether public or private.

²³ E.g. letters, postcards.

²⁴ Books and catalogues are included hereunder.

iii) Handling of addressed press products²⁵, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services²⁶ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange²⁷

(part of CPC 751, part of CPC 71235²⁸ and part of CPC 73210²⁹)

The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps, and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation.

Licensing systems may be established for those services for which a general Universal Service Obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

²⁵ Journals, newspapers, and periodicals.

²⁶ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

²⁷ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. "Postal item" refers to items handled by any type of commercial operator, whether public or private.

²⁸ Transportation of postal and courier items on own account by any land mode.

²⁹ Transportation of mail on own account by air.

<p>B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	<p>1, 2, 3) EU: None 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
<p>b) Satellite broadcast transmission services³⁰</p>	<p>1, 2, 3) EU, except in BE: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications. In BE: Unbound. 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
<p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)</p>	<p>1) EU except in LT: None. LT: Unbound. 2) EU: None 3) EU: None 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section. <u>CSS:</u> <u>Except site investigation work:</u> EU: Unbound except in BE, CZ, DK, ES, FR, NL and SE. In BE, DK, ES, NL, SE: None In FR: Unbound except for measures concerning the temporary entry of technicians under the following conditions: - The technician is an employee of a legal</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> In CY: for construction and related engineering services, specific conditions apply and authorization is required. 4) <i>National Treatment (Article I-4)</i> In BG: Foreign specialists must have experience of at least two years in the field of construction.</p>

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

	<p>person within a TiSA Party and is transferred to a commercial presence in FR which has a contract with that legal person.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding six months. - The technician presents a work certificate from the commercial presence in FR and a letter from the legal person within a TISA Party demonstrating its agreement to the transfer. - Compliance with an economic needs test is required. - The commercial presence body must pay a tax to the Office Francais de l'Immigration et de l'Integration (OFII). <p>In CZ: Economic needs test. <u>Site investigation work:</u> In BE, DE, EE, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SI, SE, UK: None. In AT, BG, CY, CZ, DK, FI, HR, HU, LT, LV, RO, SK: Economic needs test.</p>	
<p>4.DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p> <p><u>A. Commission Agents' Services</u> a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) b) Other Commission Agents' Services (CPC 621) <u>B. Wholesale Trade Services</u></p>	<p>1) EU: None except: In AT, BG, HR, FR, PL, RO: Unbound for distribution of tobacco and tobacco products. In IT: For wholesale trade services, state monopoly on tobacco. In AT: Unbound for distribution of tobacco and tobacco products. In BG, PL, RO, SE: Unbound for retail sale of alcoholic beverages. In ES distance selling, mail order or similar procedures for retail sale or supply of tobacco is prohibited. In BG, HU, PL: Unbound for commodity brokers' services. 1, 2) EU: None except:</p>	<p>1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> In LT: Distribution of pyrotechnics: Distribution of pyrotechnics is subject to licensing. Only juridical persons established in the EU may obtain a licence. 1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> In AT: Retail sales of tobacco (CPC 63108): Only natural persons may apply for an authorisation to operate as a tobacconist. Priority is given to EEA nationals. In BG: Commission Agent's Services, Wholesale and retail trade services (part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC 62276, CPC 63108, part of CPC 6329): Distribution (wholesale and retail) of petroleum and petroleum products, gas, precious metals, tobacco, and tobacco products, is subject to authorisation and may be performed only after registration under the Commercial Register. Authorisation may only be given to EEA nationals or foreign citizens with permanent residence in BG. In FR: Nationality condition for tobacconists (i.e. buraliste).</p>

<p>a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products³¹)</p> <p>C. Retailing Services³²</p> <p>Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)</p> <p>Retailing Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p> <p>Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods³³ (CPC 632 excluding CPC 63211</p>	<p>EU except in AT, EE, FI, LV, LT, PL, SI, SE.; Unbound for distribution of chemical products, and of precious metals.</p> <p>In LT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>In BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects. for medical use.</p> <p>In FI: Unbound for the distribution of pharmaceuticals and alcoholic beverages</p> <p>3) EU: None except:</p> <p>In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.</p> <p>In IT: For wholesale trade and retailing services: State monopoly on tobacco.</p> <p>In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p> <p>HR: Unbound for distribution of tobacco and tobacco products</p> <p>In FR, ES: For retailing services: State monopoly on tobacco.</p> <p>In PT: For retailing services: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic</p>	<p>In HU: For Commission Agents' Services (CPC 621): Foreign companies may only supply commodity dealing (brokering) services through a branch office or establishment in HU. A licence is required from the Hungarian Financial Supervisory Authority.</p> <p>In ES for retail sales of tobacco. Establishment is subject to a nationality of a Member State of the EU condition.</p>
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³¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

³² Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.I).

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

³³ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

<p>and 63297) D. Franchising (CPC 8929)</p>	<p>conditions and creation of new employment. In IE, SE: For retailing services: Unbound for the retail sale of alcoholic beverages. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>5. EDUCATIONAL SERVICES (only privately-funded services)</p>	<p>3) EU: Participation of private operators in the education network is subject to concession.</p>	
<p>A. Primary Education Services (CPC 921)</p>	<p>1) EU: None except: In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. In FR as indicated in “Other obligations”-column. 2) EU: None except: In CY, FI, HR, MT, RO, SE, SI: Unbound. 3) EU: None except: In BG, CY, FI, HR, MT, RO, SE, SI: Unbound In FR as indicated in “Other obligations”-column. In HU, SK: The number of schools being established may be limited by public authorities. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In FR: Nationality condition in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach. Foreign national may also obtain an authorisation to establish and operate educational institutions. This authorisation is granted on a discretionary basis. (CPC 922). In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas. In EL: Nationality condition for teachers. <i>1, 3, 4) National Treatment (Article I-4)</i> Local Management (Article X.2) In EL: Nationality condition for owners and majority of members of the Board and for teachers (CPC 921).</p>
<p>B. Secondary Education Services (CPC 922)</p>	<p>1) EU: None except: In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound. In FR, LV as indicated in “Other obligations”- column. 2) EU: None except: In CY, FI, MT, RO, SE: Unbound. In LV: Unbound for education services relating to technical and vocational secondary school-type education services</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In FR: Nationality condition in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach. Foreign national may also obtain an authorisation to establish and operate educational institutions. This authorisation is granted on a discretionary basis. (CPC 922). In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas. In EL: Nationality condition for teachers. In LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>

	<p>for handicapped students (CPC 9224). 3) EU: None except: In BG, CY, FI, MT, RO, SE: Unbound In HU, SK: The number of schools being established may be limited by public authorities. In FR, LV as indicated in “Other obligations”- column. In HR: None for legal persons. 4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Management (Article X.2)</i> In EL: Nationality condition for owners and majority of members of the Board and for teachers (CPC 922).</p>
<p><u>C. Higher Education Services</u> (CPC 923)</p>	<p>1) EU: None except: In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR, as indicated in “Other obligations”- column. In IT: Nationality condition for service providers to be authorized to issue State recognized diplomas. In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310). In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. 2) EU: None except: In AT, BG, CY, FI, MT, RO, SE: Unbound. In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310). 3) EU: None except:</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In CZ, SK: Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310). In FR: Nationality condition in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach. Foreign national may also obtain an authorisation to establish and operate educational institutions. This authorisation is granted on a discretionary basis. (CPC 923). In IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas. <i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In EL: Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons. However, the law permits the establishment by the EU residents (natural or legal persons) of private tertiary education institutions granting certificates which are not recognised as equal to university degrees.</p>

In **AT, BG, CY, FI, MT, RO, SE:** Unbound

In **CZ, FR, SK** as indicated in “Other obligations”- column.

In **EL:** Unbound for higher education institutions granting recognised State diplomas.

In **CZ, SK:** Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).

In **HU, SK:** The number of schools being established may be limited by public authorities.

In **ES, IT:** Economic needs test. Main criteria: population and density of existing establishments. The relevant procedure involves an advice of the Parliament.

4)
BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.

CSS:
EU except LU, FR, SE: Unbound.

In **LU:** Only for university professors.

In **FR:** Only for university professors. The professors must have obtained an employment contract from a university or other higher education institution. Economic needs test, unless those professors are designated directly by the Minister in charge of higher education. The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. The recruiting institution must pay a tax to the Office Français de l'Immigration et de l'Intégration (OFII).

In **SE:** Unbound for educational services suppliers that are approved by public

	<p>authorities to provide education. This reservation applies to publicly funded and privately funded educational services suppliers with some form of State support, inter alia educational service suppliers recognized by the State, educational services suppliers under State supervision or education which entitles to study support.</p>	
<p><u>D. Adult Education Services</u> (CPC 924)</p>	<p>1, 2) EU: None except: In CY, FI, MT, RO, SE: Unbound. In AT: Unbound for mode 1 for adult education services by means of radio or television broadcasting. 3) EU: None except: In AT: Unbound for adult schools by means of radio or television broadcasting. In CY, FI, MT, RO, SE: Unbound. In HU, SK: The number of schools being established may be limited by public authorities 4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section.</p>	
<p><u>E. Other education services</u> (CPC 929)</p>	<p>1, 2) EU except in CZ and SK: Unbound In HR, CZ, SK: None 3) EU except in CZ and SK: Unbound In CZ, SK as indicated in “Other obligations”- column. 4) <u>BVEP; ICT; SeSe:</u> EU: Unbound.</p>	<p>1, 3, 4) National Treatment (Article I-4) <i>Local Management (Article X.2)</i> In CZ, SK: Nationality condition for the majority of members of the board</p>

6. ENVIRONMENTAL SERVICES		
<p><u>A. Waste Water Services</u> (CPC 9401)³⁴</p> <p><u>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</u></p> <p>a) Refuse Disposal Services (CPC 9402)</p> <p>b) Sanitation and Similar Services (CPC 9403)</p> <p><u>C. Protection of ambient air and climate</u> (CPC 9404)³⁵</p> <p><u>D. Remediation and clean-up of soil and waters</u></p> <p>a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)³⁶</p> <p><u>E. Noise and vibration abatement</u> (CPC 9405)</p> <p><u>F. Protection of biodiversity and landscape</u></p> <p>a) Nature and landscape protection services (part of CPC 9406)</p> <p><u>G. Other environmental and ancillary services</u> (CPC 94090)</p>	<p>1) EU: None³⁷, except 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. In SE: only entities established in Sweden or having their principal seat in Sweden are eligible for accreditation to perform control services of exhaust gas (CPC 9404). In SK: for processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in a Member State of the EU or a Member State of the EEA is required (residency requirement) (part of CPC 9402).</p> <p>2) EU: None. 3) EU: None. 4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section. <u>CSS:</u> In BE, EE, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE, UK: None. In AT, BG, CY, CZ, DE, DK, EL, FI, HU, LT, LV, RO, SK: Economic needs test.</p>	<p>1, 3, 4) <i>National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p> <p>In SK: for processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in a Member State of the EU or a Member State of the EEA is required (residency requirement) (part of CPC 9402).</p>

³⁴ Corresponds to sewage services.
³⁵ Corresponds to cleaning services of exhaust gases.
³⁶ Corresponds to parts of nature and landscape protection services.
³⁷ For greater certainty, commitments do not extend to waste shipments.

<p>7. FINANCIAL SERVICES <i>The EU undertakes commitment on Financial Services in accordance with the provisions of Chapter [...] (Financial Services) of this Agreement.</i></p>		
<p><u>A. Insurance and insurance-related services</u></p>	<p>1) EU: None except: In AT, BE, CZ, DE, DK, ES, EE, FI, FR, EL, HU, HR, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. In AT, BE, CZ, DE, DK, ES, EE, FI, FR, EL, HU, HR, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to: (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. In PL: Unbound except for reinsurance, retrocession and insurance of risks relating to: (a) Maritime shipping, commercial aviation</p>	<p><i>1, 4) National Treatment (Article I-4)</i> In SE: the supply of direct insurance is allowed only through an insurance service supplier authorised in SE, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them. Only persons established in the EU may act as intermediaries for such insurance business. In IT: EU nationality is required for the practice of the actuarial profession, except for foreign professionals who may be allowed to practice based on reciprocity. <i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In BG: pension insurance shall be carried out as a joint-stock company licensed in accordance with the Code of Social Insurance and registered under the Commerce Act or under the legislation of another Member State of the EU (no branches). The promoters and shareholders of pension insurance companies may be non-resident legal persons, registered as a social insurance, commercial insurance or other financial institution under the national law thereof, if they present bank references from a first-class foreign bank confirmed by the Bulgarian National Bank. Non-resident individuals cannot be promoters and shareholders of pension insurance companies. The income of the supplementary voluntary pension funds: as well as similar income directly connected with voluntary pension insurance carried out by persons who are registered under the legislation of another member State of the EU and who may, in compliance with the legislation concerned, perform voluntary pension insurance operations, shall not be taxable according to the procedure established by the Corporate Income Tax Act. The Chairperson of the Management Board, the Chairperson of the Board of Directors, the Executive Director and the Managerial Agent must have a permanent address or hold a durable residence permit in Bulgaria. <i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i></p>

	<p>and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(b) goods in international transit.</p> <p>In AT: promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.</p> <p>In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the European Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In BG, LV, LT, PL: Unbound for insurance intermediation.</p> <p>In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the</p>	<p>In PL: local incorporation (no branches) is required for insurance intermediaries.</p> <p>In AT: promotional activity and intermediation on behalf of a subsidiary not established in the EU or of a branch not established in AT (except for reinsurance and retrocession) are prohibited.</p> <p>In ES: residency or two years of experience is required for the actuarial profession.</p> <p>3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i></p> <p>In AT: in order to obtain a licence to open a branch office, foreign insurers must have a legal form corresponding or comparable to a joint stock company or a mutual insurance association in their home country. The management of a branch office must consist of at least two natural persons resident in AT.</p> <p>In BG: before establishing a branch or agency to provide insurance, a foreign insurer or reinsurer must have been authorised to operate in its country of origin in the same classes of insurance as those it wishes to provide in BG. Residency requirement for the members of managing and supervisory body of (re)insurance undertakings and every person authorised to manage or represent the (re)insurance undertaking.</p> <p>3, 4) National Treatment (Article I-4)</p> <p>In EL: the right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices. In PT and ES: in order to establish a branch or agency, foreign insurance companies need to demonstrate prior operational experience of at least five years. In PT, ES and BG: direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the EU.</p> <p>With respect to <i>national treatment</i> only, in SE: insurance mediation undertakings not incorporated in the EU may establish only through a branch.</p>
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goods and any liability arising therefrom; and

(b) goods in international transit.

In **DK**: Compulsory air transport insurance can be underwritten only by firms established in the European Union. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.

In **DE**: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.

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

In **FI**: Only insurers having their head office in the European Union or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU.

In **FR**: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the EU.

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.

In **IT**: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.

In **LT**: Unbound for direct insurance services except for insurance of risks relating to:

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

(b) goods in international transit, except related to land transport where the risk is located in Lithuania.

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.

In **RO**: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.

In **SE**: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that

the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.

In **AT, BG, IT, PL, ES, SE** as indicated in “Other obligations”- column.

2) **EU**: None except:

In **AT, BE, CZ, DE, DK, EE, ES, FI, FR, EL, HU, HR, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK**: Unbound for direct insurance services except for insurance of

risks relating to:

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

(b) goods in international transit.

In **AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK**: Unbound for intermediation.

In **AT**: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.

In **BG**: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of the Republic of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with

respect to their activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.

In **DK**: Compulsory air transport insurance can be underwritten only by firms established in the EU. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.

In **DE**: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.

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

In **IT**: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.

In **PL**: Unbound except for reinsurance, retrocession and insurance of 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.

In **RO**: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.

In **AT, BG, , IT, PL, ES, SE** as indicated in "Other obligations"- column.

3) EU: None except:

EU: non-discriminatory requirements of form of juridical person may apply.

In **AT**: The licence for branch offices of Foreign insurers shall be denied if the insurer in its country of establishment does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association

In **EL**: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.

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

In **FI**: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the

	<p>European Union, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>In BG, PL: Local incorporation (no branches) required for insurance intermediaries.</p> <p>In PT: In order to establish a branch in Portugal, Foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union.</p> <p>In SK: Foreign nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches).</p> <p>In SE: Insurance mediation undertakings not incorporated in Sweden may be established only through a branch.</p> <p>In AT BG, EL, DK, DE, HU, PL, PT, ES, SE as indicated in “Other obligations”-column.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
<u>B. Banking and other financial services (excluding insurance).</u>	<p>1) EU: None except: In AT, BE, BG, HR, CZ, DE, DK, ES, FI,</p>	<p>1, 4) National Treatment (Article I-4) Local Presence (Article X.1)</p>

	<p>FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision and transfer of financial information and financial data processing and related software and for advisory and other auxiliary services excluding intermediation.</p> <p>In BE: Establishment in Belgium is required for the provision of investment advisory services.</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch.</p> <p>In EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>In IT: Unbound for "<i>consulenti finanziari</i>"</p>	<p>In HU: non-EEA companies may provide financial services or engage in activities auxiliary to financial services solely through a branch in HU.</p> <p>3, 4) National Treatment (Article I-4) <i>Local Management (Article X.2)</i></p> <p>In BG: the persons who manage and represent the bank shall be personally present at its management address. The financial institution shall have its main business in the territory of Bulgaria.</p> <p>1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i></p> <p>In IT: in order to be authorised to manage the securities settlement system or central securities depository services with an establishment in IT, a company is required to be incorporated in IT (no branches).</p> <p>In IT: In the case of collective investment schemes other than undertakings for collective investment in transferable securities ("UCITS") harmonised under EU legislation, the trustee or depository is required to be established in Italy or in another Member State of the EU and have a branch in IT. Management enterprises of investment funds not harmonised under EU legislation are also required to be incorporated in IT (no branches). Only banks, insurance enterprises, investment firms and enterprises managing UCITS harmonised under EU legislation having their legal head office in the EU, as well as UCITS incorporated in IT, may carry out the activity of pension fund resource management.</p> <p>In IT: in providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the EU. Representative offices of non-EU intermediaries cannot carry out activities aimed at providing investment services, including trading for own account and for the account of customers, placement and underwriting financial instruments (branch required).</p> <p>3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i></p> <p>In HU: the board of directors of a credit institution shall have at least two members recognised as resident according to foreign exchange regulations and having had prior permanent residence in HU for at least one year.</p> <p>In HU: branches of non-EEA investment fund management companies may not provide asset management services to private pension funds.</p> <p>In RO: market operators are legal persons set up as joint stock companies according to the</p>
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	<p>(financial consultant).</p> <p>In LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In LT: Commercial presence is required for pension fund management.</p> <p>In MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p> <p>In PT: pension fund management may be provided only by specialised companies incorporated in PT for that purpose and by insurance companies established in PT and authorised to take up life insurance business, or by entities authorised to provide pension fund management in other Member States of the EU. Direct branching from non-EU countries is not permitted.</p> <p>In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of</p>	<p>provisions of the Company law. Alternative trading systems can be managed by a system operator set up under the conditions described above or by an investment firm authorised by CNVM.</p> <p>In SE: a founder of a savings bank shall be a natural person resident in a Member State of the EEA.</p>
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securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in Romania.

In SI:

(a) Participation in issue of Treasury bonds, pension fund management: Unbound.

(b) All other sub-sectors, except lending of all types, the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors, the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services, and advisory and other auxiliary financial services on all the activities listed in paragraph X (banking and other financial services) of Article (__) of) including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy: Unbound.

In SI: a pension scheme may be provided by a mutual pension fund (which is not a legal entity and is therefore managed by an insurance company, a bank or a pension company), a pension company or an insurance company. Additionally, a pension scheme can also be offered by pension scheme providers established in accordance with the regulations applicable in a Member State of the EU.

In BG, HU, IT, RO, SE, as indicated in “Other obligations”- column.

2) **EU:** None except:
 In **BG:** Limitations and conditions relating to the use of telecommunications network may apply.
 In **PL:** For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.

3) **EU:** None except:
EU: non-discriminatory requirements of form of juridical person may apply.
EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of unit trusts and investment companies.
 In **BG:** Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors.
 In **HR:** None, except for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.
 In **HU:** Branches of non-EEA investment

fund management companies may not engage in the management of European investment funds and are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.

In **IT**: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the European Union, the trustee/ depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the European Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms, and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out

activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.

In **LT**: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets.

In **PT**: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (Direct branching from non-EU countries is not permittedpermitted).

In **SK**: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches).

In **SI**: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds).

In **SE**: A founder of a savings bank shall be a natural person resident in the EU.

In **BG, HU, IT, RO, SE** as indicated in

	<p>“Other obligations”- column.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services) <u>A. Hospital Services</u> (CPC 9311) <u>B. Ambulance Services</u> (CPC 93192) <u>C. Residential health facilities other than hospital services</u> (CPC 93193)</p>	<p>1) EU except in HU: Unbound In HU: None 2) EU: None, except for ambulance services (CPC 93192) 3) EU: None except: EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment. In AT, SI: Unbound for ambulance services. In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. In CY, CZ, FI, MT, SE, SK: Unbound. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services. In FR: Provisions of services through "société d'exercice liberal" and "société civile professionnelle". In DE: Rescue services and "qualified ambulance services" might be reserved for non-profit operators. The number of ICT-services providers may be limited to</p>	<p>3, 4) National Treatment (Article I-4) <i>Local Management (Article X.2)</i> In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". Authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.</p>

	<p>guarantee interoperability, compatibility and necessary safety standards.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.</p>	
<p><u>D. Social Services</u></p> <p>- All Member States except AT, EE, LT and LV: Only Convalescent and Rest Houses, Old People's Homes.</p> <p>- AT, EE and LV: all CPC 933.</p>	<p>1) EU: Unbound</p> <p>2) EU except in CZ, FI, HU, MT, PL, SE, SI, SK: None</p> <p>In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound</p> <p>3) EU: None except:</p> <p>In CZ, FI, HU, MT, PL, SE, SI, SK: Unbound</p> <p>In FR: Provision of services is permitted by the competent authorities according to local needs.</p> <p>In FR: Foreign investors have to establish in the legal form of "société d'exercice liberal" and "société civile professionnelle".</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as</p>	<p>3) <i>National Treatment (Article I-4)</i></p> <p>In FR: for CPC 933: Foreign investors have to establish in the legal form of "société d'exercice liberal" and "société civile professionnelle".</p>

	<p>indicated in the horizontal section, and subject to the following limitations:</p> <p>In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.</p>	
9. TOURISM AND TRAVEL RELATED SERVICES		
<p><u>A. Hotel, Restaurants and Catering</u> (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services³⁸</p> <p><u>B. Travel Agencies and Tour Operators Services</u> (including tour managers) (CPC 7471)</p> <p><u>C. Tourist Guides Services</u> (CPC 7472)</p>	<p>1) EU: None except: In BG, HR, CY, EL, HU, IT, LT, PT, ES as indicated in “Other obligations”- column.</p> <p>2) EU: None</p> <p>3) EU: None, except: In BG, HR, CY, EL, LT, PT, ES as indicated in “Other obligations”- column.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section <u>CSS</u>: <u>Only for Travel Agencies and Tour Operators Services (including tour managers), and includes only service suppliers whose function is to accompany a tour group of a minimum of 10 persons,</u></p>	<p><i>1, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In HU: the supply of Travel Agent and Tour Operators services, and Tourist Guide Services on a cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seats in the EEA Member States (CPC 7471, 7472).</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i> In BG: incorporation (no branches) is required. Tour operation or travel agency services may be provided by a person established in a Member State of the EU or in a Member State of the EEA if, upon establishment in the territory of Bulgaria, the said person presents a copy of a document certifying the right thereof to practice such activity and a certificate or another</p>

³⁸ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 12.E.a) Ground-handling services.

	<p><u>without acting as guides in specific locations):</u> In AT, CZ, DE, EE, ES, FR, IT, LU, NL, PL, SI, SE: None. In DK: Economic needs test except for stays of up to three months. In BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In BE, IE: Unbound except for tour managers. In CY, UK: Unbound.</p>	<p>document issued by a credit institution or an insurer containing data of the existence of insurance covering the liability of the said person for damage which may ensue as a result of a culpable non-fulfilment of professional duties. The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent. EEA nationality condition for tourist guides. (CPC 641, 642, 643, 7471, 7472)</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> In CY: a licence to establish and operate a tourism and travel company, as well as the renewal of an operating licence of an existing company, shall be granted only to EU natural or legal persons. No non-resident company except those established in another Member State of the EU, can provide in the Republic of Cyprus, on an organised or permanent basis, the activities referred to under Article 3 of the abovementioned Law, unless represented by a resident company. The provision of tourist guide services requires nationality of a Member State of the EU (CPC 7471, 7472). In LT: the supply of tour manager services is subject to the establishment in Lithuania and a licence issued by the Lithuanian State Department of Tourism (CPC 7472).</p> <p>In PT incorporation is required (no branches) (CPC 7471)</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> In HR: EEA nationality is required for hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471, 7472). In EL and ES: EEA nationality is required for the provision of tourist guide service (CPC 7472). In FR: EEA nationality is required for the provision of tourist guide service (CPC 7472). In IT: tourist guides from non-EU countries need to obtain a specific licence from the Region in order to act as a professional tourist guide. Tourist guides from Member States of the EU can work freely without the requirement for such a licence. The licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).</p> <p><i>4) National Treatment (Article I-4), Local Presence (Article X.1)</i> For CSS: In HR: Residency requirement.</p>
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10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) ³⁹		
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	<p>1) EU except in AT and SE: Unbound In AT, SE: None</p> <p>2) EU: None except: In CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound. In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).</p>	<p>4) <i>National Treatment (Article I-4)</i> In FR: Authorisation is necessary for the access to management functions. The authorization is subject to a nationality condition when authorisation for more than two years is required.</p>

³⁹ Commitments do not extend to state support measures.

	<p>3) EU: None except: In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound. In BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192), and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC 96199). 4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section.</p>	
<p><u>B. News and Press Agencies Services</u> (CPC 962)</p>	<p>1) EU: None except: In HU: Unbound. 2) EU: None 3) EU: None except: In FR: Foreign participation in companies publishing publications in the French language may not exceed 20 percent of the capital or of voting rights in the company. Press agencies: Unbound, except that Foreign press agencies may establish a branch or office in France for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news. In HU: Unbound. 4) <u>BVEP; ICT; SeSe:</u> Unbound except as indicated in the horizontal section.</p>	
<p><u>C. Libraries, archives museums and other cultural services</u></p>	<p>1) EU except in AT: Unbound In AT: None</p>	

(CPC 963)	<p>2) EU: except in AT, EE: Unbound In AT, EE: None</p> <p>3) EU except in AT and LT: Unbound In AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<u>D. Sporting services</u> (CPC 9641)	<p>1) EU: None except: In AT: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, HR, LV, MT, PL, RO, SK: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None except: In AT, SI: Unbound for ski school services and mountain guide services.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p>3, 4) <i>National Treatment (Article I-4)</i> In CY: Nationality requirement for physical instructors</p>
<u>E. Recreation park and beach Services</u> (CPC 96491)	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
11. TRANSPORT SERVICES AND SERVICES AUXILIARY TO TRANSPORT⁴⁰		
A. Maritime transport⁴¹. a) International passenger	<p>1) EU: None except: In EU as indicated in "Other obligations"-</p>	<p>Any commercial activity undertaken from a ship: <i>1, 3, 4) National Treatment (Article I-4)</i></p>

⁴⁰ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.1) 1 to 1.F.1) 4.

⁴¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union .

<p>transportation (CPC 7211 less national cabotage transport.)</p> <p>b) International freight transportation (CPC 7212 less national cabotage transport)</p> <p><u>Services auxiliary to Maritime Transport</u></p> <p>a) Maritime Cargo Handling Services (except by a vessel)</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime freight forwarding Services</p> <p>g) Rental of Vessels with Crew (CPC 7213)</p> <p>h) Pushing and towing services (CPC 7214)</p> <p>i) Supporting services for maritime transport (part of CPC 745)</p> <p>j) Other supporting and auxiliary services (part of CPC 749)</p>	<p>column.</p> <p>In EU: Unbound for pushing and towing services, and pilotage and berthing services</p> <p>2) EU: None</p> <p>3) EU: None except: In EU as indicated in “Other obligations”-column.</p> <p>In IT: an Economic Needs Test is applied for maritime cargo-handling services. (CPC 745)</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section, and subject to the following limitations: EU: Nationality condition for ships’ crew.</p> <p>1, 3) In EU, as indicated in Reservation No. 22 on transport services and auxiliary transport services, of Part I, Section A.</p>	<p><i>Local Presence (Article X.1)</i></p> <p><i>Local Management (Article X.2)</i></p> <p>In AT: EEA nationality is required, for natural persons in order to set up a shipping company. Majority of the governing board of each enterprise must have EEA nationality. A registered company or permanent establishment in Austria is required. More than 50% of the business shares and the working capital must be held by EEA nationals.</p> <p>In BE: according to the Belgian ship registration law and decree provisions, the owner or operator of a ship must be:</p> <p>(a) an individual who is national of a Member State of the EU;</p> <p>(b) an individual who is domiciled or resident in Belgium; or</p> <p>(c) a legal person / body corporate / having its real place of business in one of the Member States of the EU, in order to be eligible to register a ship on the national register.</p> <p>Foreign investors must have their principal office in Belgium in order to register a vessel on the national shipping register.</p> <p>The ships have to be operated from Belgium, meaning that the operating owner or the operator (if different from the owner) must have a Belgian company number.</p> <p>A foreign owned vessel may be registered at the request of a Belgian operator, subject to the consent of the owner and of the Belgian authorities.</p> <p>A foreign-owned vessel may also be registered on the bareboat charter register (second Belgian register), subject to the consent of the authorities of the primary register, of the owner and of the relevant Belgian authorities</p> <p>In BG: the carriage and any activities related to hydraulic-engineering and underwater technical works, prospecting and extraction of mineral and other inorganic resources, pilotage, bunkering, receipt of waste, water-and-oil mixtures and other such, performed by vessels in the internal waters, the territorial sea and on the inland waterways of the Bulgaria, may only be performed by vessels flying the Bulgarian flag or vessels flying the flag of another Member State of the EU.</p> <p>Services provided to unmanned vessels in Bulgarian ports and warehouses on the Danube river are provided only through Bulgarian enterprises (incorporation is required).</p> <p>The number of the service suppliers at the ports may be limited depending on the objective capacity of the port, which is decided by an expert commission, set up by the Minister of Transport, Information Technology and Communications.</p> <p>Nationality condition for supporting services. The master and the chief engineer of the vessel shall mandatorily be nationals of a Member State of the EU or the EEA, or of the Swiss Confederation. Not less than 25 per cent of the positions at management and operational level and not less than 25 per cent of the positions at order-taking level shall be occupied by nationals of Bulgaria</p>
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In **BG**: a seagoing ship is entitled to fly the Bulgarian flag if:

- (a) it is owned by the State;
- (b) it is owned by a Bulgarian natural person or legal entity;
- (c) more than half of the ownership is by Bulgarian natural persons or legal entities; or
- (d) it is owned by a natural person or legal entity of a Member State of the EU, provided that, for the performance of the technical, administrative and other requirements of Bulgarian legislation in relation to seagoing ships, Bulgarian natural persons or legal entities or natural persons or legal entities from a Member State of the EU resident in Bulgaria have been authorised by the ship owner and are responsible to perform these tasks on their behalf.

Regarding supporting services for public transport carried out in Bulgarian ports, in ports having national significance, the right to perform supporting activities is granted through a concession contract. In ports having regional significance, this right is granted by a contract with the owner of the port

In **CY**: a vessel may be registered in the Register of Cyprus Ships only if:

- (a) More than 50 per cent of the shares of the ship are owned by nationals of a Member State of the EU, who, if they are not permanent residents of the Republic of Cyprus, have appointed an authorised representative in the Republic of Cyprus; or
- (b) The total (100 per cent) of the shares of the ship are owned by one or more corporations, which have been established and operate:
 - i. in accordance with the laws of the Republic of Cyprus and have their registered office in the Republic of Cyprus;
 - ii. in accordance with the laws of any other Member State of the EU and have their registered office, central administration or principal place of business within the European Economic Area and have either appointed an authorised representative in the Republic of Cyprus or the management of the ship is entrusted in full to a Cypriot or an EU ship management company having its place of business in the Republic of Cyprus; or
 - iii. outside the Republic of Cyprus or outside any other Member State of the EU but controlled by nationals of a Member State of the EU and have either appointed an authorised representative in the Republic of Cyprus or the management of the ship is entrusted in full to a Cypriot or an EU ship management company having its place of business in the Republic of Cyprus. The corporation is deemed to be controlled by nationals of a Member State of the EU when more than fifty per cent of its shares are owned by nationals of a Member State of the EU or when the majority of the Directors of the corporation are nationals of a Member State of the EU

In **CZ**: operating a ship under the national flag is reserved to nationals of a Member State of

the EU or juridical persons established in a Member State of the EU or the EEA

In **DE**: in order to register a seagoing vessel on the national shipping register, the majority of shares in a vessel must be owned by nationals of a Member State of the EU or companies established in accordance with EU law and that have their principal place of business in a Member State of the EU. The use of the vessel must be headed and supervised by persons residing in Germany

In **DK**: Non-EU resident natural persons cannot own Danish flagged vessels. Non-EU/EEA companies and jointly owned shipping companies ('partrederi') can only own Danish flag merchant vessels, if:

- 1) The vessel(s) is/are effectively managed, controlled and operated [either] through a primary or secondary establishment of the owner in Denmark, i.e. a subsidiary, a branch or an agency manned by personnel with permanent authorization to act on the owner's behalf;
- 2) Pilotage-providers may only conduct pilotage service in Denmark, if they are domiciled in an EU/EEA country and registered and approved by the Danish Authorities in accordance with the Danish Act on Pilotage

In **EE**: the right to fly the national flag of the Republic of Estonia is granted to seagoing vessels owned by Estonian citizens; seagoing vessels in common ownership if the greater share of the vessel is owned by Estonian co-owners. Majority ownership of a vessel flying the Estonian flag is reserved to nationals and legal persons from Member States of the EU provided that the person from another Member State of the EU has:

- (a) a residence or a permanent business establishment in Estonia, and the ship itself is not deemed to be a business establishment; or
- (b) a permanent representative whose residence or seat is in Estonia and who is responsible for compliance with the technical, social and administrative requirements established with regard to seagoing vessels in Estonia and who directly controls and monitors the use of the ship

In **EL**: over 50 per cent of shares of a seagoing vessel must be owned by EU or nationals of a Member State of the EEA or companies in order to be registered on the registry of Greece. The vessel must be managed from Greece.

In **FI**: foreign investors must have their principal office in Finland in order to register a vessel on the national shipping register.

A ship can be considered Finnish and has the right to fly the Finnish flag only where a Finnish national or company owns more than sixty per cent of the vessel

In **FR**: foreign investors that are not nationals of a Member State of the EU or not incorporated or having their principal office in the EU or the EEA, cannot own 50 per cent or more of a French flag seagoing vessel.

The above reservation does not apply to ships that would satisfy the French flag ownership

requirements after the exercise of a lease-option. It also does not apply to a ship that is bareboat chartered to a charterer that would satisfy the ownership requirements and is actually making use of the ship

In **HR**: a seagoing vessel owned by a natural or legal person having residency or a seat outside the EU may be registered in the Croatian national register and fly the Croatian flag if the shipper/company seeking to register the vessel has commercial presence in Croatia

In **HU**: to register a vessel in Hungary in order to fly a national flag, a majority EEA-ownership of the vessel is required. EEA nationality is required for the captain and first officer of vessels

In **IE**: foreign investors investing in a body corporate established under and subject to the law of a Member State of the EU, and which has its principal office in Ireland or another Member State of the EU, may register a vessel on the Irish Ship Register

In **IT**: foreigners other than EU residents cannot own a majority interest in Italian flagged vessels or a controlling interest in ship owning companies having their headquarters in Italy

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

In **LU**: foreign investors that are not nationals of a Member State of the EU or not incorporated in the EU or having their principal office in the EU, cannot own 50 per cent or more of a seagoing vessel flying the flag of Luxembourg.

This reservation does not apply to a ship that is bareboat chartered to a charterer that would satisfy the above owner-ship requirements and is actually making use of the ship.

In **LV**: the Latvian flag is granted only to vessels registered in the Ship Register of Latvia, and these vessels must be managed by EU registered entity. Foreign owners not incorporated in the EU can register vessels in the Ship Register, provided that their technical management is performed by a legal person registered in Latvia on the basis of a ship management contract

In **NL**: the ownership of a Dutch registered seagoing vessel is only possible for:

- (a) natural persons with the nationality of a Member State of the EU, the EEA or the Swiss Confederation;
- (b) companies or legal entities under the law of a Member State of the EU, one of the countries, islands or areas as meant in Articles 349 and in paragraphs 1 through 4 and paragraph 5(c) of Article 355 of the Treaty on the Functioning of the European Union, or of a Member State of the EEA or the Swiss Confederation; and
- (c) natural persons or companies or legal entities other than above which can claim the European right of free establishment or settlement due to an agreement between the EU and a third country.

The owner must have a principal office or a subsidiary in the Netherlands. One or more

natural persons domiciled in the Netherlands must have the responsibility for the ship, captain, crew and related matters, and have the authority to decide and represent on behalf of the owner.

It is not possible to register a seagoing ship that is already registered in a public register, either as a seagoing ship or as an inland navigation vessel, or in any similar foreign register.

When making a request for a registration, the applicant shall elect a domicile within the Netherlands

In **PT**: to register a vessel on the national shipping register, foreign investors must have their principal office in Portugal

In **RO**: the right to fly the Romanian flag is granted:

- (a) to ships owned by Romanian natural or legal persons;
- (b) to seagoing ships owned by natural persons having the nationality of a Member State of the EU or of a Member State of the European Economic Area or by legal persons established (having their headquarters) in a Member State of the EU or a Member State of the EEA;
- (c) to ships owned by foreign natural persons having their domicile or residents of Romania or by the Romanian branches of the foreign legal persons, other than those mentioned in sub-paragraph (b); and
- (d) to ships owned by foreign natural or legal persons and hired by means of bare-boat or leasing charters, for periods longer than one year, by Romanian or foreign natural or legal persons.

Granting the right to fly the Romanian flag is forbidden for ships of 20 years or more

In **SK**: in order to register a vessel on the national shipping register, legal persons have to be established in the Slovak Republic and natural persons have to be national of the Slovak Republic and with permanent residence in the Slovak Republic

In **SI**: seagoing non-merchant ships may be registered to fly the Slovenian flag if:

- (a) more than half of the ship is owned by citizens of the Republic of Slovenia, nationals of a Member State of the EU or by juridical persons having their headquarters in Slovenia or a Member State of the EU; or
- (b) more than half of the ship is owned by a non- national of a Member State of the EU and the ship operator qualifies as one of the persons described in the previous paragraph, with the consent of the owner of the ship

If the owner or co-owner of a seagoing ship (non-merchant or merchant) is not a citizen of Slovenia or a juridical person having their headquarters in Slovenia, an authorised representative needs to be appointed to accept the service of judicial and administrative writs, prior to registering the ship. The authorisation must be communicated to the competent authority, responsible for keeping the register. Nuclear ships cannot be registered

In **ES**: in order to register a ship on the national register of Spain and to fly the national flag, the owner of that ship or the person who has exclusive possession of that ship must be Spanish or established in Spain or incorporated in other Member State of the EU. To register a ship in the Especial Register Islands, the owner company must be established in the Canary Islands

In **SE**: a ship shall be deemed Swedish and may carry the Swedish flag if more than half the equity is owned by Swedish citizens or juridical persons. The Government may permit foreign vessels to fly the Swedish flag where their operations are under Swedish control or the owner can demonstrate that he has his permanent residence in Sweden. Vessels which are 50 per cent or more owned by nationals of a Member State of the EEA or companies having their registered office, central administration or principal place of business in the EEA and whose operation is controlled from Sweden, may also be registered in the Swedish register. The commander of a trading vessel or a traditional vessel shall be a national of a Member State of the EEA. Exemptions may be granted by the Swedish Transport Agency. A separate Swedish reservation applies to vessels used for fishing and aquaculture

In **UK**: in order to register a UK flagged vessel, a majority interest in the vessel must be owned by qualified persons. Such qualified persons may include, but are not limited to: British citizens resident in the UK; British citizens not resident in the UK where a representative person domiciled in the UK is appointed; and those UK and EEA incorporated companies with a UK place of business or a nominated representative in the UK

1, 3) National Treatment (Article I-4), Local Presence (Article X.1)

In **BG**: No direct branching (incorporation is required for service auxiliary to maritime transport).

In **DE**: a vessel that does not belong to a national of a Member State of the EU may be used in the German federal waterways only after specific authorisation.

Cabotage operations may only be performed by vessels flying German or another Member State of the EU flag. Waivers for non-EU vessels may only be granted if no EU vessels are available or if they are available under very unfavourable conditions, or on the basis of reciprocity. Waivers for vessels flying under the Canadian flag may be granted on the basis of reciprocity (§ 2 para. 3 KüSchVO)

All activities falling within the scope of the pilot law are regulated and accreditation is restricted to nationals of the EEA or the Swiss Confederation.

For rental or leasing of ships with or without operators, the conclusion of contracts for freight transport by ships flying a foreign flag or the chartering of such vessels may be restricted, depending on the availability of ships flying under the German flag or the flag of another Member State of the EU.

		<p>Transactions between residents and non-residents concerning:</p> <p>(a) the rental of internal waterways vessels, which are not registered in the economic area;</p> <p>(b) the transport of freight with such internal waterways vessels; or</p> <p>(c) the towing services by such internal waterways vessels</p> <p>within the economic area may be restricted (Water transport, Supporting services for water transport, Rental of ships, Leasing services of ships without operators.</p> <p>In BE: Cargo handling services can only be operated by accredited workers, eligible to work in port areas designated by royal decree (CPC 741).</p> <p>In MT, a licence is required from Transport Malta for the Rental of Vessels with Crew for vessels trading exclusively within local waters. Specific Public Service Obligations govern commercial shipping exclusively within Malta's internal waters. Regarding the cabotage restriction between Malta and Gozo, exclusive rights are given according to the basis of a concession awarded by the Government. This exclusivity only relates to the route Malta-Gozo between the Port of Ċirkewwa and the Port of Marsamxetto (Malta) and the Port of Mġarr (Gozo) for the carriage of passengers, vehicles and goods. The tariffs for such services are regulated by law through the Gozo Passenger and Goods Service (SL499.31). Nationality condition for supporting services.</p>
<p>B. <u>Inland Waterways Transport</u> ⁴²⁾</p> <p>a) Passenger transportation (CPC 7221 less national cabotage transport)</p> <p>b) Freight transportation (CPC 7222 less national cabotage transport)</p> <p><u>Services auxiliary to inland waterways transport</u></p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse</p>	<p>1) EU: Unbound, except In EU as indicated in "Other obligations"-column. In EU: Unbound for pushing and towing services, pilotage and berthing services.</p> <p>2) EU: None</p> <p>3) EU: None except: In EU as indicated in "Other obligations"-column.</p> <p>In EU: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>In IT: an Economic Needs Test is applied</p>	<p>1, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i></p> <p>In the EU, operations by inland waterway may only be provided by an operator that fulfils the following conditions:</p> <ul style="list-style-type: none"> - is established in a Member State, - is entitled there to carry out the (international) transport of goods or passengers by inland waterway, -uses vessels registered in a Member State or in possession of a certificate of membership of a fleet of a Member State, and - employ crew with adequate professional qualifications <p>In addition, the vessels must be owned by natural persons domiciled in a Member State and who are Member State nationals, or owned by legal persons registered in a Member State and the majority ownership requirement may exceptionally be provided. In Spain, Sweden and</p>

⁴² Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union .

<p>services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for inland waterways transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>for maritime cargo-handling services. (CPC 745)</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section. In EU: Nationality condition for ships' crew.</p>	<p>Finland there is no legal distinction between maritime and inland waterways. The regulation of maritime transport applies equally to inland waterways.</p> <p>In the EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping as well as the 1948 Belgrade Act governing navigation of the Danube and applicable EU law.</p>
<p><u>C. Services auxiliary to rail transport</u></p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>1) EU: None except: In EU: Unbound for pushing and towing services. In HR: Unbound except for freight transport agency services.</p> <p>2) EU: None</p> <p>3) EU: None except: In BG, CZ as indicated in "Other obligations"- column. In HR: Unbound for pushing and towing services.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p>1, 3) National Treatment (Article I-4)</p> <p>In BG, CZ: No direct branching (incorporation is required for service auxiliary to rail transport). Participation in a Bulgarian company is limited to 49 per cent.</p>
<p><u>D. Road Transport</u></p> <p>a) Passenger Transportation (CPC 7121 and CPC 7122)</p>	<p>1) EU: Unbound (CPC 712)</p> <p>2) EU: None</p> <p>3) EU: None except: EU: Foreign investors cannot provide</p>	<p>1, 3) National Treatment (Article I-4)</p> <p>In AT, BG for passenger and freight transportation, in AT also for rental of commercial road vehicles with operators, exclusive rights or authorisations may only be granted to nationals of</p>

<p>b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account⁴³)</p> <p>Services auxiliary to road transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Commercial Road Vehicles with Operators (CPC 7124)</p> <p>e) Supporting services for road transport (CPC 744)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator.</p> <p>EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>In AT, BG as indicated in “Other obligations”- column.</p> <p>In BG, CZ: Unbound for direct branching (incorporation is required).</p> <p>In FI, LV: Authorisation is required, not extended to foreign registered vehicles. (CPC712)</p> <p>In LV and SE: Requirement for established entities to use vehicles with national registration. (CPC712)</p> <p>In MT: public bus service: the entire network is subject to a concession which includes a Public Service Obligation agreement.</p> <p>In MT: Karozzini (horse drawn carriages): Numerical Restrictions on the number of licences apply (CPC 712).</p> <p>In ES: Economic needs test for CPC 7122. Main criteria: local demand.</p> <p>In IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of</p>	<p>the Member States of the EU and to juridical persons of the EU having their headquarters in the EU (CPC 712).</p> <p>In BG: No direct branching (incorporation is required).</p> <p>In RO: licence is required to provide road haulage and road transport services in Romania. Road haulage and road passenger transport operators having a licence may only use vehicles that are registered in Romania, owned and used according to the Government Ordinance provisions.</p> <p>In EL: For CPC 7123, Road freight transport operations established in Greece may only use vehicles that are registered in Greece.</p> <p>In SE: Requirement for established entities to use vehicles with national registration.</p> <p><i>1, 3, 4) National Treatment (Article I-4)</i> <i>Local Presence (Article X.1)</i> <i>Local Management (Article X.2)</i></p> <p>In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p> <p>In BG: Nationality condition.</p>
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⁴³ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

	<p>new employment. In ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In IT, SK: Economic needs test. Main criteria: local demand. (CPC 71231 only) In FR: Unbound for intercity bussing services. 4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section</p>	
<p><u>E. Services auxiliary to air transport services</u></p>		
<p>a) Ground-handling services (including catering services) and airport operations services b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748)</p>	<p>1) EU: None, except for ground-handling services and airport operations establishment within the EU may be required. In BE, BG, PL as indicated in “Other obligations”- column. 2) EU: None 3) EU: Number of services suppliers might be limited for ground-handling services (including catering services). Airport operation services may be subject to an individual concession or licence from public authorities. Special approval from the competent authority may be needed for the holder of the licence or the concession to transfer the operation licence or concession in total or in part to a third party. In BE, BG, PL as indicated in “Other obligations”- column.</p>	<p>I, 3) National Treatment (Article I-4) In BE: for groundhandling services, reciprocity is required In BG: No direct branching (incorporation is required) for services auxiliary to air transport. Supply of services by foreign persons is allowed only through participation in Bulgarian companies, with 49 percent limitation on equity participation and through branches. (part of CPC 748) In PL: For airport operation services, foreign participation other than EU and EEA countries is limited to 49%.</p>

	<p>In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons. (part of CPC 742)</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	
<p>d) Rental of aircraft with crew (CPC 734)</p>	<p>1,2) EU: as indicated in “Other obligations”- column. In BG as indicated in “Other obligations”- column.</p> <p>3) EU: as indicated in “Other obligations”- column. In BG as indicated in “Other obligations”- column.</p> <p>4) <u>BVEP; ICT; SeSe</u>: Unbound except as indicated in the horizontal section.</p>	<p>1, 2, 4) National Treatment (Article I-4) EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. By exception, aircraft registered in a Foreign country may be leased by a Foreign air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union in accordance with applicable community or national law on aviation safety. The competent licensing authority may attach conditions to the approval, which shall form part of the wet lease agreement. The competent authority may refuse to grant an approval if there is no reciprocity as regards wet leasing between the Member State concerned or the Community and the third country where the wet-leased aircraft is registered.</p> <p>3, 4) National Treatment (Article I-4) EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. Aircraft must be operated by an air carrier owned either by natural persons meeting specific</p>

		nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and effective control. <i>I, 3) National Treatment (Article I-4)</i> In BG : No direct branching (incorporation is required) for services auxiliary to air transport.
e) Sales and Marketing f) Computer Reservations System	1, 2, 3) EU : as indicated in “Other obligations”- column. In BG as indicated in “Other obligations”- column. 4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.	I, 2, 3, 4) National Treatment (Article I-4) In EU : Where air carriers of the European Union are not accorded equivalent treatment ⁴⁴ to that provided in the European Union by CRS services suppliers in a foreign country, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in a foreign country, measures may be taken to accord equivalent treatment, respectively, to the air carriers of a foreign country by the CRS services suppliers in the European Union, or to the CRS services suppliers of a foreign country by the air carriers in the European Union. <i>I, 3) National Treatment (Article I-4)</i> In BG : No direct branching (incorporation is required) for services auxiliary to air transport.
<u>F. Pipeline transport of goods other than fuel</u> ⁴⁵ (CPC 7139) <u>Services auxiliary to pipeline transport of goods other than fuel</u> ⁴⁶ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	1) EU : None In AT as indicated in “Other obligations”- column. 2) EU : None 3) EU : None except: In AT as indicated in “Other obligations”- column. 4) <u>BVEP; ICT; SeSe</u> : Unbound except as indicated in the horizontal section.	I, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> In AT : Exclusive rights can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the EU.
<u>G. Supporting services for all modes of transport (part of CPC 748)</u>	1) None except: In EU as indicated in “Other obligations”- column. 2) None 3) None except:	I, 3, 4) National Treatment (Article I-4) <i>Local Presence (Article X.1)</i> The EU : Customs clearance services may only be provided by EU residents.

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

⁴⁵ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

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

	<p>In EU as indicated in “Other obligations”-column.</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section</p>	
12. OTHER TRANSPORT SERVICES		
<u>Provision of Combined Transport Service</u>	<p>1) None except: In EU as indicated in “Other obligations”-column.</p> <p>2) None</p> <p>3) None except: In EU as indicated in “Other obligations”-column.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section</p>	<p><i>1, 3,4) National Treatment (Article I-4)</i></p> <p>In the EU, except in FI, only hauliers established in a Member State who meet the conditions of access to the occupation and access to the market for transport of goods between Member States may, in the context of a combined transport operation between Member States, carry out initial and/or final road haulage legs which form an integral part the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply. Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.</p>
13. ENERGY SERVICES ⁴⁷		
<u>A. Services Incidental to Mining</u> (CPC 883) ⁴⁸	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None except: In FI: Economic needs test may apply.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i></p> <p><i>Local Presence (Article X.1)</i></p> <p>In CY: Nationality condition.</p> <p>In FI, SK: Residency requirement.</p>
<u>B. Pipeline Transportation of fuels</u> (CPC 7131)	<p>1) EU: Unbound</p> <p>2) EU: None except:</p>	

⁴⁷ Excludes in AT, BE, DE, FI, FR, HU, SE, BG: the production, processing or transportation of nuclear fuel and material, and generation or distribution of nuclear-based energy.

⁴⁸ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fighting and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

	<p>In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>3) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>In HU, services may be provided through a Contract of Concession granted by the state or the local authority.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p><u>C. Storage and warehouse services of fuels transported through pipelines</u> (part of CPC 742)</p>	<p>1) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>2) EU: None</p> <p>3) EU: None except In PL: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required). In FI with respect to LNG facilities</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p><u>D. Wholesale trade services of solid, liquid and gaseous fuels and related products</u> (CPC 62271)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p><u>E. Retailing Services of motor fuel</u> (CPC 613)</p> <p><u>F. Retail sales of fuel oil, bottled gas, coal and wood</u> (CPC 63297)</p>	<p>1) EU: None except: EU: Unbound for retailing services of motor fuel (CPC 613)</p> <p>In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order.</p>	

	<p>2) EU: None</p> <p>3) EU: None except: EU: Unbound for retailing services of motor fuel,. In BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>G. Services incidental to energy distribution (CPC 887)</p>	<p>1) EU: Unbound except for consultancy services .</p> <p>2) EU: None</p> <p>3) EU: None except: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, and none for consultancy services. In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	
<p>14. OTHER SERVICES NOT INCLUDED ELSEWHERE</p>		
<p>a) Washing, Cleaning and Dyeing services (CPC 9701)</p>	<p>1) EU: None</p> <p>2) EU: None</p> <p>3) EU: None</p> <p>4) BVEP; ICT; SeSe: Unbound except as indicated in the horizontal section.</p>	<p><i>1, 3, 4) National Treatment (Article I-4)</i> In EU: Nationality condition for specialists and for graduate trainees.</p>

b) Hairdressing services (CPC 97021)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	<i>1, 3, 4) National Treatment (Article I-4)</i> In EU: Nationality condition for specialists and for graduate trainees. In CY: Subject to a nationality condition, coupled with a residency requirement.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	<i>1, 3, 4) National Treatment (Article I-4)</i> In EU: Nationality condition for specialists and for graduate trainees.
d) Other beauty treatment services n.e.c (CPC 97029)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	<i>1, 3, 4) National Treatment (Article I-4)</i> In EU: Nationality condition for specialists and for graduate trainees.
e) Funeral, cremation and undertaking services (CPC 9703) (CPC 9703)	1, 2, 3) EU: None except: In ,DE, FI, PT, SE: Unbound. 4) BVEP; ICT; SeSe: <u>Unbound except as indicated in the horizontal section.</u>	
ff) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes⁴⁹ (CPC ver. 1.0 97230)	1) EU: None 2) EU: None 3) EU: None 4) BVEP; ICT; SeSe : Unbound except as indicated in the horizontal section.	<i>1, 3, 4) National Treatment (Article I-4)</i> In EU: Nationality condition for specialists and for graduate trainees.

⁴⁹ Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical and Dental services, 1.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

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

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

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

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

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

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Provisions in existing or future agreements on international road haulage (including combined transport - road/rail) and passenger transport, concluded between the Community/European Union or the Member States and third countries, which: (a) reserve or limit the provision of transport service between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party ⁵⁰ ; or (b) provide for tax exemption for such vehicles.	Switzerland, states in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States, Albania, Turkey, Lebanon, Israel, Syria, Jordan, Egypt, Tunisia, Algeria, Morocco, Iran, Afghanistan, Iraq, and Kuwait.	Indefinite	The need for exemption is linked to the regional characteristics of the cross-border provision of road transport services.

⁵⁰ With regard to Austria the part of the MFN exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable.

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

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

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

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

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

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

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Inland Waterways Transport	Measures based upon existing or future agreements on access to inland waterways (including agreements following the Rhine-Main-Danube link), which reserve traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership.	Switzerland, States in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States.	Indefinite. Exemption needed for certain countries only until an economic integration agreement is concluded or completed.	To regulate transport capacity on inland waterways, taking into account geographic specificity.
Inland Waterways Transport	Regulations implementing the Mannheim Convention on Rhine Shipping. ⁵¹	Switzerland	Indefinite	To regulate transport capacity on inland waterways, taking into account geographic specificity.

⁵¹ The following Member States of the European Union are covered by this MFN exemption: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

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

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

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

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

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Press Agency Services (Part of CPC 962)	Market access in France. Subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.
Purchase of Land	<p>According to the Constitution of the Republic of Lithuania local governments (municipalities), other national entities as well as foreign entities from the countries indicated under column 3), conducting economic activities in Lithuania which are specified by the constitutional law in compliance with the criteria of European and other integration which Lithuania has embarked on are permitted to acquire, into their ownership, non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities.</p> <p>The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law.</p>	All countries determined by the constitutional law: Member-states of OECD ⁵² , NATO ⁵⁴ and associated countries of EU.	Indefinite	Desire to create more favourable conditions for greater economic cooperation between Lithuania and the countries concerned.

⁵² Provided that these countries were OECD and NATO members before 20 June 1996.

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

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as: (a) financial support to R&D projects (the Nordic Industrial Fund); (b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and (c) financial assistance to companies ⁵³ utilizing environmental technology (the Nordic Environment Finance Corporation).	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.

⁵³ Applies to East European companies, which are cooperating with one or more Nordic companies.

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

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Authorisation for purchase of real estate in Italy by foreign natural persons and juridical persons granted on a reciprocity basis.	All countries	Indefinite	The reciprocity requirement is necessary to ensure equivalent treatment for Italians in other countries.
All sectors	Waiver of nationality requirements for the exercise, in Portugal, of certain activities and professions by natural persons supplying services from the countries indicated in column 3).	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Príncipe).	Indefinite	This measure reflects historical links between Portugal and these countries.
All sectors	Measures based on existing or future bilateral agreements between certain Member States of the European Union ⁵⁴ and the countries and principalities concerned, providing for the right of establishment for natural and juridical persons; or waiving the requirements of work permits for natural persons supplying services.	San Marino, Monaco, Andorra, and Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States of the European Union and the countries and principalities concerned.
Real estate	Reciprocity requirement for foreign persons and approval of the minister for foreign affairs*, except for immigrants from the former Yugoslav republics and their descendants who are without any citizenship and who require approval by the Ministry in charge of immigration	All countries	Temporary	Political considerations and BOP position reasons

⁵⁴ The following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

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

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned	All countries with which the Republic of Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the territory of the Republic of Croatia and between Croatia and the countries concerned
Financial services	Commitments undertaken by Hungary under mode (3) may be subject to reciprocity requirement.	All countries	Indefinite	To obtain equal market access possibilities for Hungarian service providers.
Financial Services ⁵⁵	Authorization for a service supplier of another Member to establish a commercial presence in the Slovak Republic or conduct new activities may be denied in cases when Slovak suppliers are denied such access and treatment in the country of origin of service supplier concerned	All countries concerned	Indefinite	To obtain equal market access possibilities for Slovak services providers
Licensing of branches or subsidiaries of foreign financial service suppliers	The requirement of an economic interest test bound in Austria ⁵⁶ is waived for countries indicated in column 3)	List of countries is subject to further consideration	Indefinite	Reciprocity; countries not indicated in column 3) are presumed not to offer competitive opportunities and effective market access to Austrian service suppliers equivalent to those offered by Austria

⁵⁵ The Slovak Republic shall remove the condition of the reciprocal treatment after adoption of the new Act on Banks.

⁵⁶ This measure will not be applied during the first six months after the entry into force of the WTO.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	The nationals of countries other than Estonia are given preferential treatment when granting permits for entry, stay, and work in Estonia to natural persons providing services (other than essential persons as defined in I Horizontal commitments in the Schedule of Specific Commitments of Estonia on trade in services) on the basis of reciprocity established by agreements between Estonia and these countries.	All countries with whom labour market integration may be mutually desirable.	Indefinite.	To further liberalise the conditions of entry, stay, and work of natural persons belonging to the citizenship of countries with whom Estonia may need free movement of labour to achieve flexibility in the Estonian services-related labour market.
All sectors	For citizens of Commonwealth countries with a grandparent born in the UK, the UK waives the requirement for a work permit in all services sectors	Countries members of the British Commonwealth of Nations	Indefinite	This measure reflects historical links between these countries and the UK.
All sectors	Measures based on bilateral agreements between the European Communities and/or their Member States and Switzerland with the objective of providing for the movement of all categories of natural persons supplying services	Switzerland	Indefinite	The agreements reflect a process of progressive trade liberalisation between the EC and its regional trading partner.
All sectors	Measures based upon bilateral agreements between Italy and third countries guaranteeing work permits for seasonal workers.	States in Central Eastern and South-Eastern Europe and in the Mediterranean Basin.	Indefinite	Seasonal shortages of workers and to ensure the orderly movement of seasonal workers.

Sector or sub-sector	Description of measure indicating its inconsistency with Article [...] (MFN)	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors - principally construction and hotel and catering	Measures based upon bilateral agreements between Community Member States ⁵⁷ and European and Mediterranean countries guaranteeing work permits, for the purposes of temporary contract work, on the basis of contracts between an employer of the third country concerned and a company in the Member State concerned, and which permit limited numbers of workers from the countries concerned to be employed in certain service sectors; the numbers are subject to variation according to criteria established in the agreement.	States in Central, Eastern and South-Eastern Europe, including Russia, Ukraine, Belarus and Georgia, and in the Mediterranean Basin.	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	The agreements form part of a broader initiative to assist the countries concerned in their process of economic transition and development.
Maritime Transport	Measures concerning the establishment, activities and operations of shipping companies [beyond the commitment undertaken by TISA members in their Schedules]	Unspecified	Indefinite	International agreements in the context of overall trade relations.
Entry and temporary stay of natural persons for business purposes (Mode 4)	Measures concerning conditions for entry and temporary stay of natural persons for business purposes [beyond the commitment undertaken by TISA members in their Schedules]	Unspecified	Indefinite	Ensuring exchangeable conditions for entry and temporary stay of natural persons for business purposes [As reflected in headnote 4]

⁵⁷ The Following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain and United Kingdom.