



Council of the  
European Union

Brussels, 6 July 2016  
(OR. en)

---

---

**Interinstitutional File:**  
**2016/0220 (NLE)**

---

---

10969/16  
ADD 12

WTO 191  
SERVICES 16  
FDI 12  
CDN 8

## PROPOSAL

---

From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 6 July 2016

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of  
the European Union

---

No. Cion doc.: COM(2016) 470 final - ANNEX 8 - PART 3/3

---

Subject: ANNEX to the Proposal for a Council Decision on the provisional  
application of the Comprehensive Economic and Trade Agreement  
between Canada of the one part, and the European Union and its Member  
States, of the other part

---

Delegations will find attached document COM(2016) 470 final - ANNEX 8 - PART 3/3.

---

Encl.: COM(2016) 470 final - ANNEX 8 - PART 3/3



Strasbourg, 5.7.2016  
COM(2016) 470 final

ANNEX 8 – PART 3/3

**ANNEX**

*to the*

**Proposal for a Council Decision**

**on the provisional application of the Comprehensive Economic and Trade Agreement  
between Canada of the one part, and the European Union and its Member States, of the  
other part**

**Schedule of the EU Party  
Reservations applicable in the European Union  
(applicable in all Member States of the EU unless otherwise indicated)**

**Sector:** All sectors

**Sub-Sector:**

**Industry Classification:**

**Type of Reservation:** National treatment

**Level of Government:** EU level - National

**Measures:** Treaty on the Functioning of the European Union

**Description:** **Investment**

All companies or firms formed in accordance with the law of a Member State of the EU and having their registered office, central administration or principal place of business within the EU, including those established in the Member States of the EU by Canadian investors, are entitled to receive the treatment accorded by Article 54 of the Treaty on the Functioning of the European Union. Such treatment is not accorded to branches or agencies of companies or firms established outside the EU.

Treatment granted to companies or firms formed by Canadian investors in accordance with the law of a Member State of the EU, and having their registered office, central administration or principal place of business within the EU, is without prejudice to any conditions or obligations, consistent with Chapter Eight (Investment), which may have been imposed on such companies or firms when they established in the EU and which shall continue to apply.

<b>Sector:</b>	Research and development services
<b>Sub-Sector:</b>	Research and experimental development services on natural sciences and engineering, interdisciplinary research and experimental development services
<b>Industry Classification:</b>	CPC 851, CPC 853
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	EU level - National - Regional
<b>Measures:</b>	All currently existing and all future EU research or innovation framework programmes, including all the FP7 Rules for Participation and regulations pertaining to Joint Technology Initiatives (JTIs), art. 185 Decisions, the Competitiveness and Innovation Programme (CIP) and the European Institute for Innovation and Technology (EIT), as well as existing and future national, regional or local research programmes.
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> For publicly funded research and development (R&D) services benefitting from funding provided by the EU at EU level, exclusive rights or authorisations may only be granted to nationals of the Member States of the EU and to juridical persons of the EU having their registered office, central administration or principal place of business in the EU.

For publicly funded R&D services benefitting from funding provided by a Member State exclusive rights or authorisations may only be granted to nationals of the Member State of the EU concerned and to juridical persons of the Member State concerned having their headquarters in that Member State.

This reservation is without prejudice to the exclusion of procurement by a Party, subsidies, or governmental support for trade in services in Articles 8.15(5)(a) and (b), and 9.2(2)(f) and (g) respectively.

<b>Sector:</b>	Health, social and education services
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	CPC 92, CPC 93
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors Market access
<b>Level of Government:</b>	EU level - National - Regional
<b>Measures:</b>	As set out in the <b>Description</b> element

**Description:****Investment**

Any Member State of the EU, 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, 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 Canada or 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 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.

**Sector:**

Agriculture

**Sub-Sector:**

<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Performance requirements
<b>Level of Government:</b>	EU level
<b>Measures:</b>	Regulation 2007/1234/EC of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation)
<b>Description:</b>	<p><b>Investment</b></p> <p>The intervention agencies designated by the Member States of the EU shall buy cereals which have been harvested in the EU.</p> <p>No export refund shall be granted on rice imported from and re-exported to Canada or any third country. Only EU rice producers may claim compensatory payments.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and auditing services
<b>Industry Classification:</b>	CPC 8621
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	EU level - National - Regional
<b>Measures:</b>	Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC

<b>Description:</b>	<b>Cross-Border Trade in Services</b> The competent authorities of a Member State of the EU may recognise the equivalence of the qualifications of an auditor who is a national of Canada or of any third country in order to approve them to act as a statutory auditor in the EU subject to reciprocity.
<b>Sector:</b>	Communications services
<b>Sub-Sector:</b>	Postal services
<b>Industry Classification:</b>	Part of CPC 71235, part of CPC 73210, part of 751,
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	EU level - National – Regional
<b>Measures:</b>	Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2002/39/EC and Directive 2008/06/EC

<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> In the EU, 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.
---------------------	---



<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Supporting services for air transport
<b>Industry Classification:</b>	Rental of aircraft
<b>Type of Reservation:</b>	CPC 7461, CPC 7469, CPC 83104
	National treatment
	Market access
	Most-favoured-nation treatment
<b>Level of Government:</b>	EU level - National - Regional
<b>Measures:</b>	Regulation 2008/1008/EC of 24 September 2008 on common rules for the operation of air services in the Community
	Directive 1996/67/EC of 15 October 1996 on access to the groundhandling market at Community airports
	Regulation 2009/80/EC of 14 January 2009 on a Code of Conduct for computerised reservation systems
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b>
	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.

By exception, aircraft registered in Canada may be leased by a Canadian air carrier to an air carrier of the EU under certain circumstances – for the air carrier of the EU's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the EU, and subject to obtaining the approval for a limited duration from the Member State of the EU licensing the air carrier of the EU.

For groundhandling services, establishment within the EU territory may be required. The level of openness of groundhandling services depends on the size of airport. The number of suppliers in each airport may be limited. For "big airports", this limit may not be less than two suppliers. For greater certainty, this does not affect the EU's rights and obligations under the Agreement on Air Transport between Canada and the European Community and its Member States.

For airport operations, establishment within the EU is required. Airport operation services may be subject to 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.

With respect to computer reservation system (CRS) services, where EU air carriers are not accorded, by CRS services suppliers operating outside the EU, equivalent (meaning non-discriminatory) treatment to that provided in the EU, or where EU CRS services suppliers are not accorded, by non-EU air carriers, equivalent treatment to that provided in the EU, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS services suppliers operating in the EU, or to the non-EU CRS services suppliers by EU air carriers.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Internal waterways transport Supporting services for internal waterways transport
<b>Industry Classification:</b>	CPC 722, part of CPC 745
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	EU level
<b>Measures:</b>	Council Regulation (EEC) No 3921/91 of 16 December 1991 laying down the conditions under which non-resident carriers may transport goods or passengers by inland waterway within a Member State Council Regulation (EC) No 1356/96 of 8 July 1996 on common rules applicable to the transport of goods or passengers by inland waterway between Member States with a view to establishing freedom to provide such transport services

Council Regulation (EEC) No 2919/85 of 17 October 1985 laying down the conditions for access to the arrangements under the Revised Convention for the navigation of the Rhine relating to vessels belonging to the Rhine Navigation

**Description:**

**Investment, Cross-Border Trade in Services, and International Maritime Transport Services**

Goods or passenger transport operations by inland waterway may only be provided by an operator that fulfils the following conditions:

- (a) is established in a Member State of the EU,
- (b) is entitled there to carry out the (international) transport of goods or passengers by inland waterway, and
- (c) uses vessels registered in a Member State of the EU or in possession of a certificate of membership of a fleet of a Member State of the EU.

In addition, the vessels must be owned by natural persons domiciled in a Member State of the EU and who are nationals of a Member State of the EU, or owned by legal persons registered in a Member State of the EU and the majority of whom are nationals of a Member State of the EU. Derogations from the majority ownership requirement may exceptionally be provided.

In Spain, Sweden and Finland there is no legal distinction between maritime and internal waterways. The regulation of maritime transport applies equally to internal waterways.

**Sector:**

Transport

**Sub-Sector:**

Rail transport

**Industry Classification:** CPC 711

**Type of Reservation:** Market access

**Level of Government:** EU level - National - Regional

**Measures:** Council Directive 95/18/EC of 19 June 1995 on the licensing of railway undertakings

Directive 2004/49/EC of the European Parliament and of the Council of 29 April 2004 on safety on the Community's railways and amending Council Directive 95/18/EC on the licensing of railway undertakings and Directive 2001/14/EC on the allocation of railway infrastructure capacity and the levying of charges for the use of railway infrastructure and safety certification (Railway Safety Directive) '

Council Directive 2006/103/EC of 20 November 2006 adapting certain Directives in the field of transport policy, by reason of the accession of Bulgaria and Romania

Directive 2007/58/EC of the European Parliament and of the Council of 23 October 2007 amending Council Directive 91/440/EEC on the development of the Community's railways and Directive 2001/14/EC on the allocation of railway infrastructure capacity and the levying of charges for the use of railway infrastructure '

**Description:**

**Cross-Border Trade in Services**

The provision of rail transport services requires a licence, which can only be granted to railway undertakings established in a Member State of the EU.

**Sector:** Transport

**Sub-Sector:** Other transport services (provision of combined transport services)

**Industry Classification:** CPC 711, CPC 712, CPC 7212, CPC 7222, CPC 741, CPC 742, CPC 743, CPC 744, CPC 745, CPC 748, CPC 749

**Type of Reservation:** Market access

**Level of Government:** EU level - National - Regional

**Measures:** Directive 1992/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States

**Description:**

**Investment and Cross-Border Trade in Services**

With the exception of Finland, only hauliers established in a Member State of the EU who meet the conditions of access to the occupation and access to the market for transport of goods between Member States of the EU may, in the context of a combined transport operation between Member States of the EU, carry out initial or final road haulage legs which form an integral part of 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.

<b>Sector:</b>	Supporting services for all modes of transport
<b>Sub-Sector:</b>	Customs clearance services
<b>Industry Classification:</b>	part of CPC 748
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	EU level - National - Regional
<b>Measures:</b>	Regulation (ECC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, and subsequent amendments
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Customs clearance services may only be provided by EU residents.

## **Reservations applicable in Austria**

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition, purchase, rental or leasing of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	Regional (Sub-national)
<b>Measures:</b>	Burgenländisches Grundverkehrsgesetz, LGBL. Nr. 25/2007 Kärntner Grundverkehrsgesetz, LGBL. Nr. 9/2004 NÖ- Grundverkehrsgesetz, LGBL. 6800 OÖ- Grundverkehrsgesetz, LGBL. Nr. 88/1994 Salzburger Grundverkehrsgesetz, LGBL. Nr. 9/2002 Steiermärkisches Grundverkehrsgesetz, LGBL. Nr. 134/1993 Tiroler Grundverkehrsgesetz, LGBL. Nr. 61/1996 Vorarlberger Grundverkehrsgesetz, LGBL. Nr. 42/2004 Wiener Ausländergrundverkehrsgesetz, LGBL. Nr. 11/1998

### **Description:**

#### **Investment**

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.

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	



<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Aktiengesetz, BGBl. Nr. 98/1965, § 254 (2) GmbH-Gesetz, RGBL. Nr. 58/1906, § 107 (2) Gewerbeordnung, BGBl. Nr. 194/1994, § 39 (2a)
<b>Description:</b>	<b>Investment</b> For the operation of a branch, non-European Economic Area (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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Rechtsanwaltsordnung (Lawyers Act) - RAO, RGBL. Nr. 96/1868, art. 1 and 21c

**Description:****Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

According to the Lawyers Act, only EEA lawyers or lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence. Cross border supply of legal services by Canadian lawyers (who must be fully qualified in Canada) is only authorised in respect of public international law and Canadian law.

For admission to the Bar, required for the practice of EU law and the law of a Member State of the EU including representation before courts, nationality of a Member State of the EEA or the Swiss Confederation is required.

Equity participation and shares in the operating result of any law firm of Canadian lawyers (who must be fully qualified in Canada) is allowed up to 25 per cent; the rest must be held by fully fledged EEA lawyers or lawyers of the Swiss confederation) and only the latter may exercise decisive influence in the decision making of the law firm which is – according to Article 1a of the Lawyers Act – in Austria generally limited to certain forms of association.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and bookkeeping services Auditing services Taxation advisory services
<b>Industry Classification:</b>	CPC 862, CPC 863
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Wirtschaftstreuhandberufsgesetz(Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4 Bilanzbuchhaltungsgesetz (BibuG, BGBl. I Nr. 11/2008, § 7, § 11, § 56 and § 59 (1) 4.

**Description:** **Investment and Cross-Border Trade in Services**

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 25 per cent.

The service supplier 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 a national of a Member State of the EU, they must be a member of the relevant professional body in their home country, where such a body exists.

**Sector:** Health services  
**Sub-Sector:** Veterinary services  
**Industry Classification:** CPC 932  
**Type of Reservation:** National treatment  
**Level of Government:** National  
**Measures:** Tierärztegesetz (Veterinary Act), BGBl. Nr. 16/, §3 (3) 1  
**Description:** **Investment and Cross-Border Trade in Services**  
Only nationals of a Member State of the EEA may provide veterinary services. The nationality requirement is waived for nationals of a non-Member State of the EEA where there is an agreement with that non-Member State of the EEA providing for national treatment with respect to investment and cross-border trade of veterinary services.

**Sector:** Health services  
**Sub-Sector:** Medical services  
**Industry Classification:** part of CPC 9312  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Medical Act, BGBl. I Nr. 169/1998, §4 (2) and §5 (b), §§ 8(5), 32, 33 and 35  
Federal Act Regulating High Level Allied Health Professions, BGBl. Nr. 460/1992  
Federal Act regulating Medical Masseurs lower and upper level, BGBl. Nr. 169/2002

<b>Description:</b>	<p><b>Investment</b></p> <p>Nationality of a Member State of the EEA or of the Swiss Confederation is required in order to provide medical services.</p> <p>Regarding medical services, non-nationals of a Member State of the EEA may apply for the following authorisations: postgraduate training, medical practice as a general medical practitioner or specialist in hospitals and penal institutions, medical practice as a general practitioner in a self-employed capacity, and medical activities for educational purposes.</p> <p>This reservation does not apply to dental services or services provided by psychologists and psychotherapists.</p>
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of tobacco
<b>Industry Classification:</b>	CPC 63108
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Tobacco Monopoly Act 1996, § 5 and § 27
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Only natural persons may apply for an authorisation to operate as a tobacconist. Priority is given to nationals of a Member State of the EEA.</p>
<b>Sector:</b>	Distribution and health services
<b>Sub-Sector:</b>	<p>Retail sales of pharmaceutical, medical and orthopaedic goods</p> <p>Other services provided by pharmacists</p>

<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Apothekengesetz (Pharmacy Law), RGBI.No. 5/1907, §3 Arzneimittelgesetz (Medication Act) BGBl. Nr. 185/1983, §57-63
<b>Description:</b>	<b>Investment</b> The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required in order to operate a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required for leaseholders and persons in charge of managing a pharmacy.
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Higher education services
<b>Industry Classification:</b>	CPC 923
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	University of Applied Sciences Studies Act, BGBl I Nr. 340/1993, § 2 University Accreditation Act, BGBl. I Nr. 168/1999, § 2

**Description:****Investment and Cross-Border Trade in Services**

The provision of privately funded university level education services in the area of applied sciences requires an authorisation from the competent authority, the Council for Higher education (Fachhochschulrat). An investor seeking to provide an applied science study programme must have his primary business being the supply of such programmes, and must submit a needs assessment and a market survey for the acceptance of the proposed study programme. The competent Ministry may deny an authorisation where the programme is determined to be incompatible with national educational interests.

The applicant for a private university requires an authorisation from the competent authority (the Austrian Accreditation Council). The competent Ministry may deny the approval if the decision of the accreditation authority does not comply with national educational interests.

**Sector:**

Financial services

**Sub-Sector:**

Insurance and insurance-related services

**Industry Classification:****Type of Reservation:**

National treatment

**Level of Government:**

National

**Measures:**

Austrian Insurance Supervision Act, §5 (1) 3 (VAG)

<b>Description:</b>	<b>Financial Services</b> 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 Austria.
<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access Cross-border supply of financial services
<b>Level of Government:</b>	National
<b>Measures:</b>	Insurance Supervision Act (VAG), BGBl. Nr. 569/1978, §1 (2)
<b>Description:</b>	<b>Financial Services</b> Promotional activity and intermediation on behalf of a subsidiary not established in the EU or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.
<b>Sector:</b>	Recreational, cultural and sporting services
<b>Sub-Sector:</b>	Ski school services Mountain guide services
<b>Industry Classification:</b>	Part of CPC 96419



<b>Type of Reservation:</b>	National treatment Senior management and boards of directors
<b>Level of Government:</b>	Regional (Sub-national)
<b>Measures:</b>	Kärntner Schischulgesetz, LGBL. Nr. 53/97 Kärntner Berg- und Schiführergesetz, LGBL. Nr. 25/98 NÖ- Sportgesetz, LGBL. Nr. 5710 OÖ- Sportgesetz, LGBL. Nr. 93/1997 Salzburger Schischul- und Snowboardschulgesetz, LGBL. Nr. 83/89 Salzburger Bergführergesetz, LGBL. Nr. 76/81 Steiermärkisches Schischulgesetz, LGBL. Nr.58/97 Steiermärkisches Berg- und Schiführergesetz, LGBL. Nr. 53/76 Tiroler Schischulgesetz. LGBL. Nr. 15/95 Tiroler Bergsportführergesetz, LGBL. Nr. 7/98 Vorarlberger Schischulgesetz, LGBL. Nr. 55/02 §4 (2)a Vorarlberger Bergführergesetz, LGBL. Nr. 54/02 Wien: Gesetz über die Unterweisung in Wintersportarten, LGBL. Nr. 37/02
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> The operation of ski schools and mountain guide services is governed by the laws of the 'Bundesländer'. The provision of these services may require nationality of a Member State of the EEA. Enterprises may be required to appoint a Managing Director who is a national of a Member State of the EEA.

**Sector:** Transport

**Sub-Sector:** Water transport  
Supporting services for water transport

**Industry Classification:** CPC 7221, CPC 7222, CPC 7223, CPC 7224, part of CPC 745

**Type of Reservation:** National treatment  
Senior management and boards of directors  
Market access  
Obligations

**Level of Government:** National

**Measures:** Schifffahrtsgesetz, BGBl. I Nr. 62/1997, §75f

**Description:** **Investment, Cross-Border Trade in Services, and International Maritime Transport Services**  
For internal waterways transport, nationality of a Member State of the EEA is required for natural persons in order to set up a shipping company. A 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 per cent of the business shares and the working capital must be held by nationals of a Member State of the EEA.

**Sector:** Transport

**Sub-Sector:** Road transport: passenger transportation, freight transportation, international truck transport services

**Industry Classification:** CPC 712

**Type of Reservation:** National treatment  
Market access

**Level of Government:** National

<b>Measures:</b>	Güterbeförderungsgesetz (Goods Transportation Act), BGBl. Nr. 593/1995; § 5 Gelegenheitsverkehrsgesetz (Occasional Traffic Act), BGBl. Nr. 112/1996; § 6
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b>  For passenger and freight transportation, exclusive rights or authorisations may 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.
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Pipeline transport
<b>Industry Classification:</b>	CPC 713
<b>Type of Reservation:</b>	Senior management and boards of directors  Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Rohrleitungsgesetz (Law on Pipeline Transport), BGBl. Nr. 411/1975, § 5(1) and (2), §§ 5 (1) and (3), 15, 16  Gaswirtschaftsgesetz (Gas Act), BGBl. I Nr. 121/2000, § 14, 15 and 16
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b>  With regard to natural persons, authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be nationals of a Member State of the EEA.

The competent authority may waive the nationality and domiciliation requirements where the operation of the network is considered to be in the public interest.

For the transportation of goods other than gas and water the following applies:

1. With regard to natural persons, authorisation is only granted to EEA-nationals who must have a seat in Austria; and
2. Enterprises and partnerships must have their seat in Austria. An Economic Needs Test or interest test is applied. Cross border pipelines must not jeopardise Austria's security interests and its status as a neutral country. Enterprises and partnerships have to appoint a managing director who must be a national of a Member State of the EEA. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest.

<b>Sector:</b>	Energy
<b>Sub-Sector:</b>	Transmission and distribution of electricity
<b>Industry Classification:</b>	ISIC rev 3.1 40, CPC 887
<b>Type of Reservation:</b>	National treatment Market access Senior management and boards of directors
<b>Level of Government:</b>	Regional
<b>Measures:</b>	Steiermärkisches Elektrizitätswirtschafts- und Organisationsgesetz(EIWOG), LGBl. Nr. 70/2005; Kärntner Elektrizitätswirtschafts-und Organisationsgesetz(EIWOG), LGBl. Nr. 24/2006

**Description:****Investment and Cross-Border Trade in Services**

With regard to natural persons, authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. If the operator appoints a managing director or a leaseholder, the domicile requirement is waived.

Juridical persons (enterprises) and partnerships must have their seat in the EEA. They must appoint a managing director or a leaseholder, both of whom must be nationals of a Member State of the EEA domiciled in the EEA.

The competent authority may waive the domicile and nationality requirements where the operation of the network is considered to be in the public interest.

## Reservations applicable in Belgium

*For the purposes of the reservations of Belgium, the national level of government covers the federal government and the governments of the Regions and the Communities as each of them holds equipollent legislative powers.*

<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	Other mining and quarrying
<b>Industry Classification:</b>	ISIC rev 3.1 14
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National (Federal State)
<b>Measures:</b>	Arrêt Royal du 1 <sup>er</sup> septembre 2004 relatif aux conditions, à la délimitation géographique et à la procédure d'octroi des concessions d'exploration et d'exploitation des ressources minérales et autres ressources non vivantes de la mer territoriale et du plateau continental
<b>Description:</b>	<b>Investment</b> The exploration for and exploitation of mineral resources and other non-living resources in territorial waters and the continental shelf are subject to concession. The concessionaire must be domiciled in Belgium.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861

**Type of Reservation:** National treatment  
Market access

**Level of Government:** National (Federal State)

**Measures:** Belgian Judicial Code (Articles 428-508); Royal Decree of 24 August 1970

**Description:** **Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of Belgian law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.

The residency requirement for a foreign lawyer to obtain full admission to the Bar is at least six years from the date of application for registration, three years under certain conditions. Required to have a certificate issued by the Belgian Minister of Foreign Affairs under which the national law or international convention allows reciprocity (reciprocity condition). Representation before the "*Cour de Cassation*" is subject to quota.

**Sector:** Business services

**Sub-Sector:** Auditing services

**Industry Classification:** CPC 86211, CPC 86212 other than accounting services

**Type of Reservation:** National treatment  
Market access

<b>Level of Government:</b>	National (Federal State)
<b>Measures:</b>	Law of July 22nd, 1953 creating an Institute of the Auditors of Firms and organising the public supervision of the occupation of auditor of firms, coordinated on April 30th, 2007
<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>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.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	<p>Architectural services</p> <p>Urban planning and landscape architectural services</p>
<b>Industry Classification:</b>	CPC 8671,CPC 8674
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National (Federal State)
<b>Measures:</b>	<p>Law of February 20, 1939 on the protection of the title of the architect's profession</p> <p>Law of 26th June 1963, which creates the Order of Architects</p> <p>Regulations of December 16th, 1983 of ethics established by national Council in the Order of Architects (Approved by art. 1st of A.R. of April 18th, 1985, M.B., May 8th, 1985).</p>



<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>The provision of architectural services in Belgium requires control over the execution of jobs.</p> <p>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.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Placement services of personnel
<b>Industry Classification:</b>	CPC 87202
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National (Regions)
<b>Measures:</b>	<p><u>Flemish Region</u>: Besluit van de Vlaamse Regering van 10 december 2010 tot uitvoering van het decreet betreffende de private arbeidsbemiddeling</p> <p><u>Walloon Region</u>: Décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decree of 3 April 2009 on registration of placement agencies), art. 7; Arrêté du Gouvernement wallon du 10 décembre 2009 portant exécution du décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decision of the Walloon Government of 10 December 2009 implementing the Decree of 3 April 2009 on registration of placement agencies), art. 4</p>

German-speaking Community: Dekret über die Zulassung der Leiharbeitsvermittler und die Überwachung der privaten Arbeitsvermittler / Décret du 11 mai 2009 relatif à l'agrément des agences de travail intérimaire et à la surveillance des agences de placement privées, art. 6

**Description:**

**Investment and Cross-Border Trade in Services**

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 fulfill the admission criteria established by the mentioned decree.

<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National (Federal State)
<b>Measures:</b>	La Loi du 21 décembre 1990 relative à l'enregistrement des navires, telle que modifiée par la loi du 3 mai 1999 L'Arrêté royal du 4 avril 1996 relatif à l'enregistrement des navires et l'entrée en vigueur de la loi du 21 décembre 1990 relative à l'enregistrement des navires, tel que modifié
<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> According to the Belgian ship registration law and decree provisions, the owner or operator of a ship must be: (a) an individual who is national of a Member State of the EU; (b) an individual who is domiciled or resident in Belgium; or

(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.

Foreign investors must have their principal office in Belgium in order to register a vessel on the national shipping register.

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.

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 (Directorate General Maritime Transport in Brussels ).

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.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Supporting services for air transport Rental of aircraft
<b>Industry Classification:</b>	CPC 83104
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National (Federal State)
<b>Measures:</b>	Arrêté Royal du 15 mars 1954 réglementant la navigation aérienne

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Private (civil) aircraft belonging to natural persons who are not nationals of a Member 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.</p> <p>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.</p>
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Air transport services
<b>Industry Classification:</b>	CPC 73
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National (Federal State)
<b>Measures:</b>	Arrêté ministériel du 3 août 1994 fixant les conditions de délivrance des licences d'exploitation aux transporteurs aériens
<b>Description:</b>	<p><b>Investment</b></p> <p>A licence is required to provide air transport services. To obtain the licence, the air carrier must have at its disposal, owned or under any type of lease, at least one aircraft registered in his name on the Belgian register.</p>

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Supporting services for air transport
<b>Industry Classification:</b>	CPC 7461, CPC 7469, CPC 83104
<b>Type of Reservation:</b>	National treatment Market access Most-favoured-nation treatment
<b>Level of Government:</b>	National (Federal State and Regions)
<b>Measures:</b>	Arrêté Royal du 6 novembre 2010 réglementant l'accès au marché de l'assistance en escale à l'aéroport de Bruxelles-National (art. 18) Besluit van de Vlaamse Regering betreffende de toegang tot de grondafhandelingsmarkt op de Vlaamse regionale luchthavens (art. 14) Arrêté du Gouvernement wallon réglementant l'accès au marché de l'assistance en escale aux aéroports relevant de la Région wallonne (art.14)
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> For groundhandling services, reciprocity is required.

## Reservations applicable in Bulgaria

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Commercial Law, art. 17a Law for Encouragement of Investments, art. 24
<b>Description:</b>	<b>Investment</b>  Foreign legal persons, unless established under the legislation of a Member State of the EU or the EEA, may conduct business and pursue activities if established in the Republic of Bulgaria in the form of a company registered in the Commercial Register. Establishment of branches is subject to authorisation.  Representative offices of foreign enterprises are to be registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity but are only entitled to advertise their owner and act as representatives or agents.
<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	All sectors other than mining of uranium and thorium ore
<b>Industry Classification:</b>	ISIC rev 3.1 10, ISIC rev 3.1 11, ISIC rev 3.112, ISIC rev 3.1 13, ISIC rev 3.1 14

**Type of Reservation:** Market access  
National treatment

**Level of Government:**

**Measures:** Underground Natural Resources Act  
Concessions Act  
Privatisation and Post-Privatisation Control Act

**Description:** **Investment**

Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act or other special concessions laws.

The activities of prospecting or exploration of underground natural resources on the territory of the Republic of Bulgaria, in the continental shelf and in the exclusive economical zone in the Black Sea are subject to permission, while the activities of extraction and exploitation are subject to concession granted under the Underground Natural Resources Act.

It is forbidden for companies registered in preferential tax treatment jurisdictions (that is, off-shore zones) or related, directly or indirectly, to such companies to participate in open procedures for granting permits or concessions for prospecting, exploration or extraction of natural resources, including uranium and thorium ores, as well as to operate an existing permit or concession which has been granted, as such operations are precluded, including the possibility to register the geological or commercial discovery of a deposit as a result of exploration.



Commercial corporations in which the Member State or a municipality holds a share in the capital exceeding 50 per cent, cannot effect any transactions for disposition of fixed assets of the corporation, to conclude any contracts for acquisition of participating interest, lease, joint activity, credit, securing of receivables, as well as incurring any obligations arising under bills of exchange, unless permitted by the Privatisation Agency or the municipal council, whichever is the competent authority.

Without prejudice to Article 8.4, paragraphs 1 and 2, according to Decision of the National Assembly of the Republic of Bulgaria of 18 Jan 2012, any usage of hydraulic fracturing technology that is, fracking, for activities of prospecting, exploration or extraction of oil and gas, is forbidden by Decision of the Parliament. Exploration and extraction of shale gas is forbidden.

<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	Mining of uranium and thorium ores
<b>Industry Classification:</b>	ISIC rev 3.1 12
<b>Type of Reservation:</b>	Market access National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Safe Use of Nuclear Energy Act, Act on Economic and Financial Relations with Companies Registered in Preferential Tax Treatment Jurisdictions, Such Companies' Related Parties and Their Beneficial Owners, Subsurface Resources Act

**Description:****Investment**

The mining of uranium ore is forbidden by Decree of the Council of Ministers No. 163 of 20.08.1992.

With regard to mining of thorium ore, the general regime of concessions for mining applies. In order to participate in concessions for mining of thorium ore, a Canadian company must be established according to the Bulgarian Commercial Act and to be registered in the Commercial Registry. Decisions to allow the mining of thorium ore are taken on a non-discriminatory individual case-by-case basis.

The prohibition against companies registered in preferential tax treatment jurisdictions (that is, off-shore zones) or related, directly or indirectly, to such companies, from participating in open procedures for concessions for mining of natural resources includes uranium and thorium ores.

**Sector:**

Business services

**Sub-Sector:**

Legal services

**Industry Classification:**

Part of CPC 861

**Type of Reservation:**

National treatment

Market access

Most-favoured-nation treatment

**Level of Government:**

National

**Measures:**

Attorney Law

Law for Mediation

Law for the Notaries and Notarial Activity

**Description:****Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

In so far as Canada and its territories and provinces allow Bulgarian lawyers to represent Bulgarian nationals under domestic law, Bulgaria will allow Canadian lawyers to represent a national of Canada under domestic law under the same conditions and in cooperation with a Bulgarian lawyer. For this purpose, foreign lawyers must be admitted to act as an attorney by a decision of the Supreme Bar Council and registered in the Unified register of foreign lawyers. Enterprises must be registered in Bulgaria as a lawyer partnership ("advokatsko sadrujie") or a law firm ("advokatsko drujestvo"). The name of the law firm may only include the names of the partners, so a foreign firm would not be able to use its name unless the named partners were registered in Bulgaria as well.

Full admission to the Bar is allowed only for nationals of a Member State of the EU or for foreign nationals, who are qualified lawyers and have obtained their diploma providing the capacity to practice in a Member State of the EU. For procedural representation they shall be accompanied by a Bulgarian lawyer.

For legal mediation services, permanent residence is required.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC 86212 other than accounting services
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Independent Financial Audit Act
<b>Description:</b>	<p><b>Investment</b></p> <p>"Specialised audit entity" is a company registered under the Bulgarian Commerce Act, or under the legislation of another Member State of the EU, 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 or audit entities from a Member State of the EU, of good repute, and which is:</p> <ul style="list-style-type: none"> <li>(a) a general partnership in which more than half of the partners are registered auditors, auditors or audit entities from other Member State of the EU;</li> <li>(b) a limited partnership in which more than half of the partners with unlimited liability are registered auditors, auditors or audit entities from other Member States of the EU; or</li> <li>(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 or audit entities from other Member States of the EU.</li> </ul>

**Sector:** Business services  
**Sub-Sector:** Taxation advisory services  
**Industry Classification:** CPC 863  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Accountancy Act  
Independent Financial Audit Act  
Income Taxes on Natural Persons Act  
Corporate Income Tax Act  
**Description:** **Cross-Border Trade in Services**  
Nationality of a Member State of the EU is required for tax advisors.

**Sector:** Business services  
**Sub-Sector:** Architectural services  
Urban planning and landscape architectural services  
Engineering services  
Integrated engineering services  
**Industry Classification:** CPC 8671, CPC 8672, CPC 8673, 8674  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Spatial Development Act, art. 230

**Description:** **Investment and Cross-Border Trade in Services**  
For projects of national or regional significance, Canadian investors must act in partnership with or, as subcontractors to, local investors.  
Foreign specialists must have experience of at least two years in the field of construction, which is not a requirement for national specialists.  
A Bulgarian nationality condition applies to urban planning and landscape architectural services.

**Sector:** Business services

**Sub-Sector:** Related scientific and technical consulting services

**Industry Classification:** CPC 8675

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Cadastre and Property Register Act

Geodesy and Cartography Act

**Description:** **Investment and Cross-Border Trade in Services**  
A professionally competent body is the person (physical or juridical) that may execute functions pertinent to cadastral surveying, geodesy and cartography. Establishment is required, as well as Bulgarian nationality for the natural person carrying out activities for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.

**Sector:** Business services  
**Sub-Sector:** Translation and interpretation services  
**Industry Classification:** CPC 87905  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Regulation for the legalisation, certification and translation of documents  
**Description:** **Investment and Cross-Border Trade in Services**  
A contract with the Ministry of Foreign Affairs is required for official translations provided by translation agencies.

**Sector:** Business services  
**Sub-Sector:** Technical testing and analyses  
**Industry Classification:** CPC 8676  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Technical Requirements towards Products Act  
Measurement Act  
National Accreditation of Compliance Conformity Authorities Act  
Clean Ambient Air Act  
Water Act, Ordinance N-32 for the periodical inspection for proof of technical condition of road transport vehicles

<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>In order to provide testing and analyses services, a national of Canada must be established in Bulgaria according to the Bulgarian Commercial Act and be registered on the Commercial register.</p> <p>For the periodical inspection for proof of technical condition of road transport vehicles, the person shall be registered in accordance with the Bulgarian Commercial Act or the Non-profit Legal Persons Act, or else be registered in another Member State of the EU or country from the EEA.</p> <p>The testing and analysis of the composition and purity of air and water may be conducted only by the Ministry of Environment and Water of Bulgaria, or its agencies in co-operation with the Bulgarian Academy of Sciences.</p>
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Commission agents' services Wholesale and retail trade services
<b>Industry Classification:</b>	Part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC 62276, CPC 63108, part of CPC 6329
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National



<b>Measures:</b>	<p>Law of Veterinary Activity, arts. 343, 363, 373</p> <p>Law for Prohibition of the Chemical Weapons and for Control over the Toxic Chemical Substances and Their Precursors, art. 6</p> <p>Law on Control of Exports of Weapons and Dual-Use Items and Technology, art. 46</p> <p>Law for the Tobacco and Tobacco Products, arts. 21, 27, 30</p>
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>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 nationals of a Member State of the EEA or foreign citizens with permanent residence in BG.</p> <p>Department stores may be subject to an Economic Needs Test, depending on the rules of the local municipality.</p>
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	National treatment
	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on Medicinal Products in Human Medicine, arts. 146, 161, 195, 222, 228

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>The mail order of pharmaceuticals is prohibited.</p> <p>The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy.</p> <p>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>
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Primary and secondary education services
<b>Industry Classification:</b>	CPC 921, CPC 922
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Public Education Act, art. 12 Law for the Higher Education, paragraph 4 of the additional provisions
<b>Description:</b>	<p><b>Investment</b></p> <p>This reservation applies to the provision of privately funded primary and secondary education services, which may only be supplied by authorised Bulgarian enterprises (commercial presence is required).</p>

Bulgarian kindergartens and schools having foreign participation may be established or transformed at the request of associations, or corporations, or enterprises of Bulgarian and foreign natural or legal entities, duly registered in Bulgaria, by decision of the Council of Ministers on a motion by the Minister of Education, Youth and Science.

Foreign owned kindergartens and schools may be established or transformed at the request of foreign legal entities in accordance with international agreements and conventions and under the provisions above.

Foreign high schools cannot establish subsidiaries in the territory of Bulgaria. Foreign high schools may open faculties, departments, institutes and colleges in Bulgaria only within the structure of Bulgarian high schools and in cooperation with them.

<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance and insurance-related services
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Insurance Code, arts. 8, 41, 47b

<b>Description:</b>	<p><b>Financial Services</b></p> <p>Before establishing a branch or agency in Bulgaria to provide insurance, a foreign insurer or re-insurer must have been authorised to operate in the same classes of insurance as those it wishes to provide in Bulgaria in its country of origin.</p> <p>Local incorporation (no branches) is required for insurance intermediaries.</p> <p>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>
<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Banking and other financial services (excluding insurance)
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law of Credit Institutions, art. 2, 17 Code Of Social Insurance, art. 121e Currency Law, art. 3
<b>Description:</b>	<p><b>Financial Services</b></p> <p>A bank shall be established as a joint-stock company.</p> <p>The bank shall be managed and represented jointly by at least two persons, at least one of whom shall be proficient in the Bulgarian language.</p>

The persons who manage and represent the bank shall manage the bank by being personally present at its management address.

In order to perform public attraction of deposits or other renewable resources as well as other services, a bank headquartered in a non-Member State of the EU is required to obtain a license from Bulgarian National Bank for taking up and pursuing of business activities in Bulgaria through a branch.

The financial institution shall be established as a shareholding company, a limited liability company or a commandite company with shares and the place of its main business shall be in the territory of Bulgaria.

Only financial institutions registered in Bulgaria and foreign financial institutions with a seat in a Member State of the EU may carry out activity on the territory of Bulgaria.

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.

<b>Sector:</b>	Tourism and travel related services
<b>Sub-Sector:</b>	Hotel, restaurants and catering Travel agencies and tour operators services Tourist guides services
<b>Industry Classification:</b>	CPC 641, CPC 642, CPC 643, CPC 7471, CPC 7472
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law For Tourism, arts. 17, 45

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Incorporation (no branches) is required.</p> <p>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 practise such activity and a certificate or another 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.</p> <p>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.</p> <p>Nationality condition for tourist guides.</p>
<b>Sector:</b>	<p>Fishing</p> <p>Transport</p>
<b>Sub-Sector:</b>	<p>All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing</p> <p>Transport services (passengers and freight) by seagoing vessels</p> <p>Pilotage and berthing services</p> <p>Vessel salvage and refloating services</p> <p>Other supporting services for water transport</p> <p>Construction for waterways, harbours, dams and other water works</p>
<b>Industry Classification:</b>	<p>ISIC rev 3.1: 0501, ISIC rev 3.1 0502, CPC 5133, CPC5233, CPC 721,CPC 74520, CPC 74540, CPC 74590, CPC 882</p>

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Merchant Shipping Code, arts. 6, 27, 28 Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria, arts. 116, 116a, 117, 117a Ordinance No.17/22.01.2013 for carrying goods by inland waterways
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>A seagoing ship is entitled to fly the Bulgarian flag if:</p> <ul style="list-style-type: none"> <li>(a) it is owned by the State;</li> <li>(b) it is owned by a Bulgarian natural person or legal entity;</li> <li>(c) more than half of the ownership is by Bulgarian natural persons or legal entities; or</li> <li>(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.</li> </ul> <p>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.</p>



<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Transport services (passengers and freight) by non-seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.10502, CPC 5133, CPC5223, CPC 721, CPC 722, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Senior management and boards of directors Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Merchant Shipping Code Law For The Sea Waters, The Internal Water Ways And The Ports Of The Republic Of Bulgaria Ordinance for the condition and order for selection of Bulgarian carriers for carriage of passengers and cargoes under international treaties Ordinance 3 for servicing of unmanned vessels

**Description:****Investment, Cross-Border Trade in Services and International Maritime Transport Services**

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.

Services provided to unmanned vessels in Bulgarian ports and warehouses on the Danube river are provided only through Bulgarian enterprises (incorporation is required).

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.

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.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Rail transport Supporting services for rail transport
<b>Industry Classification:</b>	CPC 711
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law for Railway Transport, arts. 37, 48
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Only nationals of a Member State of the EU may provide rail transport or supporting services for rail transport in Bulgaria. A licence to carry out passenger or freight transportation by rail is issued by the Minister of Transport to railway operators registered as traders.

## Reservations applicable in Croatia

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on Possession and other Material Rights (OG 91/96, 68/98, 137/99, 22/00, 73/00, 114/01, 79/06, 141/06, 146/08, 38/09 i 153/09) Agricultural Land Act (OG 152/08, 25/09, 153/09, 21/10, 31/11 and 63/11), art. 2
<b>Description:</b>	<b>Investment</b> 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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	CPC 861
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Legal Profession Act, (OG 9/94, 51/01, 117/08, 75/09, 18/11)

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Representation of parties before courts can be practised only by the members of the Croatian Bar Association (Croatian title "odvjetnici"). Citizenship requirement for membership in the Bar Council.</p> <p>In proceedings involving international elements, parties may be represented before arbitration courts – ad hoc courts only by lawyers who are members of the bar associations of other countries.</p> <p>Full admission to the Bar, required for legal representation services, is subject to a nationality requirement (nationality of a Member State of the EU).</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting, auditing and bookkeeping services
<b>Industry Classification:</b>	CPC 862
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Audit Act (OG 146/05, 139/08, 144/12), Art. 3
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>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.</p>

**Sector:** Business services  
**Sub-Sector:** Architectural services and engineering services  
**Industry Classification:** CPC 8671, CPC 8672, CPC 8673, CPC 8674  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act on Architectural and Engineering Activities in Physical Planning and Building (OG 152/08, 49/11, 25/13)  
**Description:** **Cross-Border Trade in Services**  
A design or project created by a foreign architect or engineer must be validated by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law.

**Sector:** Business services  
**Sub-Sector:** Veterinary services  
**Industry Classification:** CPC 932  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Veterinary Act (OG 41/07, 55/11), Arts. 89, 106

<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Only legal and natural persons established for the purpose of conducting veterinary activities in a Member State of the EU can provide cross border veterinary services in the Croatia (Veterinary Act; OG 41/07, 55/11, Article 89). Only nationals of a Member State of the EU can establish a veterinary practice in the Croatia (Veterinary Act, OG 41/07; 55/11, Article 106).
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sale of pharmaceuticals and retail sales of medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Health Care Act (OG 150/08, 71/10, 139/10, 22/11, 84/11, 12/12, 70/12, 144/12)
<b>Description:</b>	<b>Investment</b> Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Real estate services
<b>Industry Classification:</b>	CPC 821, CPC 822
<b>Type of Reservation:</b>	Market access

<b>Level of Government:</b>	National
<b>Measures:</b>	Real Estate Brokerage Act (OG 107/07 and 144/12), Art. 2
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Commercial presence is required to provide real estate services.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Related scientific and technical consulting services
<b>Industry Classification:</b>	CPC 8675
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Ordinance on requirements for issuing approvals to legal persons for performing professional environmental protection activities (OG No.57/10), Arts. 32-35
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Services of basic geological, geodetic and mining consulting as well as related environmental protection consulting services in the territory of Croatia can be carried out only jointly with or through domestic legal persons.
<b>Sector:</b>	Health services and social services
<b>Sub-Sector:</b>	Hospital services Ambulance services Residential health facilities other than hospital services



<b>Industry Classification:</b>	CPC 9311, CPC 93192, CPC 93193, CPC 933
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Health Care Act (OG 150/08, 71/10, 139/10, 22/11, 84/11, 12/12, 70/12, 144/12)
<b>Description:</b>	<p><b>Investment</b></p> <p>Establishment of some privately funded social care facilities may be subject to needs based limits in particular geographical areas.</p>
<b>Sector:</b>	Tourism and travel related services
<b>Sub-Sector:</b>	<p>Hotels and restaurants</p> <p>Travel agencies and tour operators services (including tour managers)</p> <p>Tourist guide services</p>
<b>Industry Classification:</b>	CPC 641, CPC 642, CPC 643, CPC 7471, CPC 7472
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	<p>Hospitality and Catering Industry Act (OG 138/06, 152/08, 43/09, 88/10 i 50/12)</p> <p>Act on Provision of Tourism Services (OG No. 68/07 and 88/10)</p>
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Nationality requirement for hospitality and catering services in households and rural homesteads.</p>

<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Maritime Act ( <i>Pomorski zakonik</i> ), Art. 187
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> 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.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Maritime transport services: towing and pushing services Supporting services for maritime transport Services auxiliary to all modes of supply Cargo handling services Storage and warehousing services Freight transport agency services Other supporting and auxiliary transport services
<b>Industry Classification:</b>	CPC 7214, CPC 741, CPC 742, 745, CPC 741, CPC 742, CPC 748, CPC 749
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act on Maritime Demesne and Sea Ports, OG 158/03, 100/04, 141/06 i 38/09 (Zakon o pomorskom dobru i morskim lukama). (NN 158/03, 100/04, 141/06 i 38/09)
<b>Description:</b>	<b>Investment</b> Foreign legal persons must establish a company in Croatia and must be granted a concession by the port authority following a public tendering procedure.

## Reservations applicable in Cyprus

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	The Immovable Property Acquisition (Aliens) Law (Chapter 109), as amended by laws number 52 of 1969, 55 of 1972, 50 of 1990 and 54(I) of 2003
<b>Description:</b>	<b>Investment</b>  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 spouses of citizens of the Republic of Cyprus.

<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	Extraction of crude petroleum and natural gas
<b>Industry Classification:</b>	ISIC rev 3.1 1110
<b>Type of Reservation:</b>	Market access National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	The Hydrocarbons (Prospecting, Exploration and Exploitation Law) of 2007, (Law 4(I)/2007) as amended by laws number 126(I) of 2013 and 29(I) of 2014
<b>Description:</b>	<b>Investment</b>  The Council of Ministers may, for reasons of energy security, refuse to allow access to and exercise of the activities of prospecting, exploration and exploitation of hydrocarbons to any entity which is effectively controlled by Canada or by nationals of Canada.  No entity may, after the granting of an authorisation for the prospecting, exploration and production of hydrocarbons, come under the direct or indirect control of Canada or a national of Canada without the prior approval of the Council of Ministers.

The Council of Ministers may refuse to grant an authorisation for the prospecting, exploration and production of hydrocarbons to an entity which is effectively controlled by Canada or a third country or by a national of Canada or a third country, where Canada or the third country does not grant entities of the Republic of Cyprus or entities of Member States of the EU, in relation to the access to and exercise of the activities of prospecting, exploring for and exploiting hydrocarbons, treatment comparable to that which the Republic of Cyprus or the Member State of the EU grants entities of Canada or that third country.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	Market access National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Advocates Law (Chapter 2), as amended by laws number 42 of 1961, 20 of 1963, 46 of 1970, 40 of 1975, 55 of 1978, 71 of 1981, 92 of 1983, 98 of 1984, 17 of 1985, 52 of 1985, 9 of 1989, 175 of 1991, 212 of 1991, 9(I) of 1993, 56(I) of 1993, 83(I) of 1994, 76(I) of 1995, 103(I) of 1996, 79(I) of 2000, 31(I) of 2001, 41(I) of 2002, 180(I) of 2002, 117(I) of 2003, 130(I) of 2003, 199(I) of 2004, 264(I) of 2004, 21(I) of 2005, 65(I) of 2005, 124(I) of 2005, 158(I) of 2005, 175(I) of 2006, 117(I) of 2007, 103(I) of 2008, 109(I) of 2008, 11(I) of 2009, 130(I) of 2009, 4(I) of 2010, 65(I) of 2010, 14(I) of 2011, 144(I) of 2011, 116(I) of 2012 and 18(I) of 2013

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.</p> <p>Residency (commercial presence) and nationality of a Member State of the EU is required in order to obtain full admission to the Bar. 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>To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and bookkeeping services Auditing services, taxation advisory services
<b>Industry Classification:</b>	CPC 86211, CPC 86212, CPC 86213, CPC 86219, CPC 86220, CPC 863
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	The Auditors and Mandatory Audit of the Annual and of the Consolidated Accounts Law of 2009 (Law 42(I)/2009), as amended by law number 163(I) of 2013

<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Access is restricted to natural persons. Canadian auditors need to obtain special license from the Minister of Finance, which is subject to reciprocity.  The authorisation is also subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted. No body corporate is allowed.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Technical testing and analyses
<b>Industry Classification:</b>	CPC 8676
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Registration of Chemists Law of 1988 (Law 157/1988), as amended by laws number 24(I) of 1992 and 20(I) of 2004
<b>Description:</b>	<b>Cross-Border Trade in Services</b> The provision of services by chemists and biologists requires nationality of a Member State of the EU.
<b>Sector:</b>	Tourism and travel related services
<b>Sub-Sector:</b>	Travel agencies and tour operators services (including tour managers Tourist guide services



<b>Industry Classification:</b>	CPC 7471, CPC 7472
<b>Type of Reservation:</b>	Market access National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	The Tourism and Travel Offices and Tourist Guides Law 1995 to 2004 (N.41(I)/1995-2004)
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>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.</p> <p>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.</p> <p>The provision of tourist guide services requires nationality of a Member State of the EU.</p>
<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	<p>All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing</p> <p>Transport services (passengers and freight) by seagoing vessels</p> <p>Pilotage and berthing services</p> <p>Vessel salvage and refloating services</p> <p>Other supporting services for water transport</p> <p>Construction for waterways, harbours, dams and other water works</p>

<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	The Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws of 1963 to 2005 (Law 45/1963), as amended by laws number 138(I) of 2003, 169(I) of 2004 and 108(I) of 2005
<b>Description:</b>	<p><b>Investment and International Maritime Transport Services</b></p> <p>A vessel may be registered in the Register of Cyprus Ships only if:</p> <ul style="list-style-type: none"> <li>(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</li> <li>(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: <ul style="list-style-type: none"> <li>(i) in accordance with the laws of the Republic of Cyprus and have their registered office in the Republic of Cyprus;</li> </ul> </li> </ul>

- (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.

## Reservations applicable in the Czech Republic

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Act No. 95/1999 Coll. (on Conditions relating to the transfer of agricultural land and forests from the state ownership to ownership of other entities) Act No. 503/2012, Coll. on State Land Office
<b>Description:</b>	<b>Investment</b> 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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services

**Industry Classification:** Part of CPC 861

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Act No. 85/1996 Coll., the Legal Profession Act

**Description:** **Investment and Cross-Border Trade in Services**

Foreign lawyers admitted to the Czech Bar Association under section 5a subsection (1) of the Legal Profession Act shall be entitled to provide legal services in the law of the country in which they obtained their entitlement to provide legal services, and international law.

Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

**Sector:** Health and social services

**Sub-Sector:** Business and production services

Veterinary services

Paramedical personnel

Restorer

Physiotherapists

**Industry Classification:** CPC 93191, CPC 932, CPC 96322

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Act No. 166/1999 Coll. (Veterinary Act), §58-63, 39  
Act No. 381/1991 Coll. (on the Chamber of Veterinary Surgeons of the Czech Republic), par. 4  
Act. 20/1987 Coll., on State monument care  
Act. 96/2004 Coll., on conditions of obtaining and recognition of qualification for the performance of non-medical occupations in health service and for the due performance of activities related to the provision of health care

**Description:** **Cross-Border Trade in Services**  
Access is restricted to natural persons only.

**Sector:** Education services

**Sub-Sector:** Higher education services

**Industry Classification:** CPC 92390

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Act No. 111/1998, Coll. (Higher Education Act), § 39  
ACT NO. 561/2004 COLL. ON PRE-SCHOOL, BASIC, SECONDARY, TERTIARY PROFESSIONAL AND OTHER EDUCATION (THE EDUCATION ACT)

<b>Description:</b>	<b>Investment</b> Establishment in the EU is required to apply for state approval to operate as a privately funded higher education institution. This reservation does not apply to secondary technical and vocational education services.
<b>Sector:</b>	Community, social and personal services
<b>Sub-Sector:</b>	Environmental protection services Recycling services Packaging
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act. 477/2001 Coll. (Packaging Act) par. 16
<b>Description:</b>	<b>Investment</b> An authorised package company is only allowed to provide services relating to packaging take-back and recovery and must be a legal person established as a joint-stock company

<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Act. 61/2000 on Maritime Navigation (§5, §6 and §28)
<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> 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.



**Sector:** Transport  
**Sub-Sector:** Rail transport  
**Industry Classification:** CPC 711  
**Type of Reservation:** National treatment  
**Level of Government:** National  
**Measures:** Act No. 266/1994 Coll., on Rail Transport  
**Description:** **Investment and Cross-Border Trade in Services**  
For passenger and freight transportation and pushing and towing services by rail, incorporation is required (no branches).

## Reservations applicable in Denmark

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Danish Act on acquisition of real property Lovbekendtgørelse nr. 566 af 28. august 1986 om erhvervelse af fast ejendom (Ministry of Justice Act No. 566 of 28 August 1985), as amended by act No. 1102 of 21 December 1994 and Order No. 764 of 18 September 1995 Danish Act on Agricultural Real Estate (lov om landbrugsejendomme)
<b>Description:</b>	<b>Investment</b> The Danish Act on Acquisition of Real Property applies to agricultural land, as the term "real property" refers to all real estate and thus includes agricultural and rural land. Only persons who have permanent residence in Denmark or who have earlier resided permanently in Denmark for at least five years are able to purchase real estate property in Denmark. This requirement also applies to enterprises, associations and other bodies, public or private institutions, foundations and charitable trusts that have no registered office in Denmark, and to foreign public authorities. Other persons must apply to the Ministry of Justice for permission to purchase real estate property, which will be permitted if the applicant is going to use the real estate property as primary residence during the stay in Denmark or for self-employment in Denmark.

Purchase of real estate property which will be used as secondary residence or summer house for the applicant will be permitted only if the person concerned has particularly close relations or ties to Denmark.

The purchase of real estate property for enterprises, associations and other bodies, public or private institutions, foundations and charitable trusts that have no registered office in Denmark will be permitted where the acquisition is a prerequisite for the business activities of the purchaser.

The acquisition of agricultural land by private or legal persons is also governed by the Danish Act on Agricultural Real Estate (lov om landbrugsejendomme), which imposes restrictions on all persons, Danish or foreign, when acquiring agricultural property. Accordingly, any private or legal person, who wishes to acquire agricultural real estate, must fulfill the requirements in both laws.

An agricultural holding may be acquired by an individual, provided that the acquirer - or another person - takes permanent residence at the holding no later than six month following the acquisition. There is no limitation on citizenship.

If the acquirer is not a national of one of the Member States of the EU or the EEA, the acquirer must also have a permit from the Ministry of Justice, unless the acquirer actually lives in Denmark or formerly has lived in Denmark for at least five years.

**Sector:** Business services  
**Sub-Sector:** Legal services  
**Industry Classification:** Part of CPC 861

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Lovbekendtgørelse nr. 1053 af 29. Oktober 2009 (Act No 1053 of 29 October 2009 on the administration of justice)
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.</p> <p>To provide legal services in respect of EU law and the law of a Member State, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.</p> <p>Ninety per cent of shares of a Danish law firm must be owned by lawyers with a Danish licence to practice or law firms registered in Denmark. Only lawyers with a Danish licence to practice may sit on the board or be a member of the management of a Danish law firm. The remaining ten per cent can be owned by other employees in law firms, who can also sit on the board and be part of the management of the firm.</p> <p>Marketing of legal advisory services is restricted to lawyers with a Danish licence to practice.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and bookkeeping services Auditing services

<b>Industry Classification:</b>	CPC 86211, CPC 86212, CPC 86213, CPC 86219, CPC 86220
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Revisorloven (The Danish Act on Approved Auditors and Audit Firms), Act No. 468 of 17 June 2008
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Residency is required in order to provide auditing services. In order to enter into partnership with Danish authorised accountants, foreign accountants must obtain permission from the Danish Business Authority.
<b>Sector:</b>	Health services
<b>Sub-Sector:</b>	Veterinary services
<b>Industry Classification:</b>	CPC 932
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act no. 433 of 9 June 2004 on veterinary surgeons
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Access is restricted to natural persons.

**Sector:** Business services  
**Sub-Sector:** Real estate services (on a fee or a contract basis)  
**Industry Classification:** CPC 822  
**Type of Reservation:** National treatment  
**Level of Government:** National  
**Measures:** Lov om omsætning af fast ejendom (The Act on the sale of real estate)  
**Description:** **Cross-Border Trade in Services**

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 25(2) of the Act on the sale of real estate which lays down the requirements for admission to the register. The Act requires that the applicant be a Danish resident or a resident of the EU, EEA or the Swiss Confederation. The residence requirement may be waived by the Danish Business Authority.

The Act on the sale of real estate is only applicable when providing real estate services to Danish consumers.

**Sector:** Business services  
**Sub-Sector:** Translation and interpretation services  
**Industry Classification:** CPC 87905  
**Type of Reservation:** Market access  
Most-favoured-nation treatment

<b>Level of Government:</b>	National
<b>Measures:</b>	Lov om translatører og tolke (Act on Authorised Translators and Interpreters), Act no. 181 of 25 March 1988, ss. 1 and 1a
<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>For the provision of authorised translation and interpretation services by a physical person present in the territory of Denmark, an authorisation from the Danish Business Authority is required.</p> <p>Exemptions from the authorisation requirement for occasional and temporary supply of these services may be granted to persons who are established in an equivalent profession to that of state authorised translator and interpreter in another Member State of the EU, in an EEA country or in the Swiss Confederation.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Security services
<b>Industry Classification:</b>	CPC 87302, CPC 87303, CPC 87304, CPC 87305, CPC 87309
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors
<b>Level of Government:</b>	National
<b>Measures:</b>	Lov om vagtvirksomhed LBK nr 227 af 03/03/2010
<b>Description:</b>	<p><b>Investment</b></p> <p>Requirement of residence for members of the board.</p>

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Apotekerloven (Danish Pharmacy Act) LBK nr. 855 of 04/08/2008

**Description:** **Cross-Border Trade in Services**  
Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

**Sector:** Fishing, transport  
**Sub-Sector:** All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing  
Transport services (passengers and freight) by seagoing vessels  
Pilotage and berthing services  
Vessel salvage and refloating services  
Other supporting services for water transport  
Construction for waterways, harbours, dams and other water works  
**Industry Classification:** ISIC rev 3.1 0501, ISIC rev 3.10502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882  
**Type of Reservation:** National treatment  
Market access  
Obligations



<b>Level of Government:</b>	National
<b>Measures:</b>	Lov om Dansk Internationalt Skibsregister (Danish International Ship Register Act), para 1 (2) Søloven (Danish Merchant Shipping Act), para 1 (2). Lov om Havne (Harbour Act), ss. 9 (6-7) and 10 (4-5)
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> Non-EU residents cannot own Danish flagged vessels except: <ul style="list-style-type: none"> <li>(a) Through an enterprise incorporated in Denmark i.e. an agency, a branch or a subsidiary. Furthermore, the vessels must be effectively managed, controlled and operated from the enterprise either through a national of a Member State of the EU or the EEA or a person having Danish residence; or</li> <li>(b) Through the establishment of a subsidiary company in another Member State of the EU or the EEA and the transfer of the ownership of the ship to this EU or EEA company. This EU or EEA company is not required to establish an agency, branch or subsidiary undertaking, but a representative in Denmark must be appointed and the ship must be effectively managed, controlled and directed from Denmark</li> </ul>
<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	Supporting services for water transport
<b>Industry Classification:</b>	CPC 741, CPC 742, CPC 745

<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Lov om Dansk Internationalt Skibsregister (Danish International Ship Register Act), para 1 (2) Søloven (Danish Merchant Shipping Act), para 1 (2). Lov om Havne (Harbours Act), ss. 9 (6-7) and 10 (4-5)
<b>Description:</b>	<p><b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b></p> <p>When a foreign private port operator performs ship stevedoring services and other ship-related services at a Danish port in collaboration with a Danish municipal port, permission from the Minister of Transport is required according to the Harbours Act.</p> <p>Municipal ports need permission from the Minister of Transport in order to perform ship stevedoring services and other ship-related services such as pilotage, towage etc. State ports are prohibited from performing these services.</p> <p>The Harbours Act does not place restrictions on private port operators, thus foreign <i>private</i> port operators are not prohibited from performing ship stevedoring services and other ship-related services at Danish ports. However, foreign <i>state</i> and <i>municipal</i> port operators are subject to the restrictions of the Harbours Act.</p>

<b>Sector:</b>	Energy
<b>Sub-Sector:</b>	Pipeline transportation of fuels
<b>Industry Classification:</b>	CPC 7131
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Bekendtgørelse nr. 724 af 1. juli 2008 om indretning, etablering og drift af olietanke, rørsysrtemer og pipelines (Order on the arrangement, establishment and operation of oil tanks, piping systems and pipelines), no. 724 of 1 July 2008
<b>Description:</b>	<p><b>Investment</b></p> <p>The owner or user intending to establish a pipeline for the transport of crude or refined petroleum and petroleum products and of natural gas must obtain a permit from the local authority before commencing work. The number of such permits which are issued may be limited.</p>

## Reservations applicable in Estonia

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Äriseadustik (Commercial Code) § 63 <sup>1</sup> (2), § 385 (1)
<b>Description:</b>	<b>Investment</b> 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 the EEA or in the Swiss Confederation.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Advokatuuriseadus (Bar Association Act), RT I 2001, 36, 201 Notariaadiseadus (Notaries Act), RT I 2000, 104, 684 Kohtutäituri seadus (Bailiffs Act), RT I 2009, 68, 463

**Description:****Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of Estonian law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

For legal services other than advisory services to clients related to their legal rights and obligations and providing information on legal matters, commercial presence is restricted to sole proprietorships or to law firms with limited liability, in which cases permission is needed from the Bar Association (Advokatuur).

**Sector:**

Legal services

**Sub-Sector:**

Patent agents

Sworn translators

**Industry Classification:**

Part of CPC 861

**Type of Reservation:**

National treatment

Market access

**Level of Government:**

National

**Measures:**

Patendivoliniku seadus (Patent Agents Act) § 14 (1)

Vandetõlgi seadus (Sworn Translators Act) § 3 (2)

<b>Description:</b>	<b>Cross-Border Trade in Services</b> A patent agent must be a national of a Member State of the EU with permanent residence in Estonia. A sworn translator must be a national of a Member State of the EU.
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Ravimiseadus (Medicinal Products Act), RT I 2005, 2, 4; § 25 (3), §30, § 42 <sup>1</sup>
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> 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.

<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev0502, CPC 5133, CPC 5223, CPC 721, CPC 74520 CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors Market access Obligations
<b>Level of Government:</b>	National Law of Ship Flag and Ship Registers Act
<b>Measures:</b>	

**Description:****Investment and International Maritime Transport Services**

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.



## Reservations applicable in Finland

*For the purposes of the reservations of the EU and its Member States, a regional level of government in Finland means the Åland Islands*

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 1 Osuuskuntalaki (Co-Operatives Act) 1488/2001 Osakeyhtiölaki (Limited Liabilities Company Act) (624/2006), Laki luottolaitostoiminnasta (Act on Credit Institutions) (121/2007)
<b>Description:</b>	<b>Investment</b> 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. To carry on trade as a private entrepreneur, residency in the EEA is required.

If a foreign organisation 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.

Residency in the EEA is required for at least one of the ordinary and one of the deputy members of the Board of Directors and for the Managing Director. Company exemptions may be granted by the registration authority.

<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	Mining Services incidental to mining Engineering related scientific and technical consulting services Ore mining
<b>Industry Classification:</b>	ISIC rev 3.1 120, CPC 5115, CPC 883, CPC 8675
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Kaivoslaki (Mining Act) (621/2011) Ydinenergialaki (Nuclear Energy Act) (990/1987)
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> The exploration for and exploitation of mineral resources are subject to a licensing requirement, which is granted by the Government in relation to the mining of nuclear material. A permit of redemption for a mining area is required from the Government. Permission may be granted to a natural person resident in the EEA or a juridical person established in the EEA. An economic needs test may apply.

**Sector:** Animal husbandry  
**Sub-Sector:** Reindeer husbandry  
**Industry Classification:** ISIC rev 3.1 014  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Poronhoitolaki (Reindeer Husbandry Act) (848/1990), Chapter 1, s. 4  
Protocol 3 to the Accession Treaty of Finland

**Description:** **Investment**  
Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

**Sector:** Legal services  
**Sub-Sector:**  
**Industry Classification:** Part of CPC 861  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Tavaramerkkilaki (Trademarks Act) (7/1964)  
Laki patenttiasiamiehistä (Patent Agent Act) (552/1967)  
Laki kasvinjalostajanoikeudesta (Plant Breeder's Right Act) 1279/2009  
Mallioikeuslaki (Registered Designs Act) 221/1971

**Description:** **Cross-Border Trade in Services**  
A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession.

**Sector:** Business services

**Sub-Sector:** Legal services

**Industry Classification:** Part of CPC 861

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Laki asianajajista (Advocates Act) (496/1958), ss. 1 and 3,  
Oikeudenkäymiskaari (4/1734) (Code of Judicial Procedure)

**Description:** **Cross-Border Trade in Services**  
For admission to the Bar, which is required for the use of the Finnish title "asianajaja", EEA residency is required. Legal services, including domestic law, may also be provided by non-Bar members.

**Sector:** Business services

**Sub-Sector:** Auditing services

**Industry Classification:** CPC 86211, CPC 86212 other than accounting services

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Tilintarkastuslaki (Auditing Act) (459/2007) Sectoral laws requiring the use of locally-licensed auditors
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> 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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Translation services
<b>Industry Classification:</b>	Part of CPC 87905
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Laki auktorisoiduista kääntäjistä (Act on Authorised Translators) (1231/2007), s. 2(1))
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Residency in EEA is required for certified translators.

**Sector:** Other services  
**Sub-Sector:** Funeral, cremation and undertaking services  
**Industry Classification:** Part of CPC 9703  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Hautaustoimilaki (Act on Burial Service) (457/2003)  
**Description:** **Investment**  
Cremation services and operation/maintenance of cemeteries and graveyards can only be performed by the state, municipalities, parishes, religious communities or non-profit foundations or societies.

**Sector:** Fishing, transport  
**Sub-Sector:** All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing  
Transport services (passengers and freight) by seagoing vessels  
Pilotage and berthing services  
Vessel salvage and refloating services  
Other supporting services for water transport  
Construction for waterways, harbours, dams and other water works  
**Industry Classification:** ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882  
**Type of Reservation:** National treatment  
Market access  
Obligations

<b>Level of Government:</b>	National
<b>Measures:</b>	Merilaki (Maritime Act) 674/1994
<b>Description:</b>	<p><b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b></p> <p>Foreign investors must have their principal office in Finland in order to register a vessel on the national shipping register.</p> <p>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.</p>
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Supporting services for water transport
<b>Industry Classification:</b>	CPC 745
<b>Type of Reservation:</b>	<p>Market access</p> <p>National treatment</p> <p>Most-favoured-nation treatment</p> <p>Obligations</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	<p>Merilaki (Maritime Act) (674/1994)</p> <p>Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 4</p>
<b>Description:</b>	<p><b>Investment, Cross-Border Trade in Services and International Maritime Transport Services</b></p> <p>Supporting services for maritime transport when provided in Finnish maritime waters or internal waterways are reserved to fleets operating under the national, EU or Norwegian flag.</p>

## Reservations applicable in France

<b>Sector:</b>	Agriculture and hunting
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	ISIC rev 3.1 011, ISIC rev 3.1 012, ISIC rev 3.1 013, ISIC rev 3.1 014, ISIC rev 3.1 015
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Code rural et de la pêche maritime: art. R331-1 on installation and art. L. 529-2 on agricultural co-operatives
<b>Description:</b>	<b>Investment</b> The establishment of farms and agricultural co-operatives by non-EU investors is subject to authorisation. Prior authorisation is required in order to become a member or act as a director of an agricultural co-operative.
<b>Sector:</b>	Fishing
<b>Sub-Sector:</b>	Fishing and aquaculture Services incidental to fishing
<b>Industry Classification:</b>	ISIC rev 3.1 050, CPC 882
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Code rural et de la pêche maritime: art. L921-3



<b>Description:</b>	<b>Investment</b> A French vessel flying the French flag may be issued a fishing authorisation or may be allowed to fish on the basis of national quotas only when a real economic link on the territory of the France is established and the vessel is directed and controlled from a permanent establishment located on the territory of France.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Loi du 31 décembre 1971, art. 56 Loi 90-1258 relative à l'exercice sous forme de société des professions libérales Loi 90- 1259 du 31 décembre 1990, art. 7

<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Full admission to the Bar is required for the practice of legal services in respect of French law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of French law.
---------------------	--

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Representation before the "*Cour de Cassation*" and "*Conseil d'Etat*" is subject to quotas. In a law firm providing services in respect of French or EU law, at least 75 per cent of the partners holding 75 per cent of the shares shall be lawyers fully admitted to the Bar in France.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and bookkeeping services Auditing services Taxation advisory services
<b>Industry Classification:</b>	CPC 86211, CPC 86212, CPC 86213, CPC 86219, CPC 86220, CPC 863
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Ordonnance 45-2138 du 19 septembre 1945, arts. 3, 7, 26,27
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> 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, à responsabilité limitée ou en commandite par actions), AGC (Association de gestion et comptabilité) or SCP (Société civile professionnelle) only. For taxation advisory services, provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP (Société civile professionnelle) only.

For statutory audits: provision through any company form except SNC (Société en nom collectif), SCS (Société en commandite simple).

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Architectural services
<b>Industry Classification:</b>	CPC 8671
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Loi 90-1258 relative à l'exercice sous forme de société des professions libérales. Décret 95-129 du 2 février 1995 relatif à l'exercice en commun de la profession d'architecte sous forme de société en participation. Décret 92-619 du 6 juillet 1992 relatif à l'exercice en commun de la profession d'architecte sous forme de société d'exercice libéral à responsabilité limitée SELARL, société d'exercice libéral à forme anonyme SELAFA, société d'exercice libéral en commandite par actions SELCA. Loi 77-2 du 3 janvier 1977, arts. 12, 13, 14

<b>Description:</b>	<p><b>Investment</b></p> <p>An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis):</p> <p>SA et SARL (sociétés anonymes, à responsabilité limitée), EURL (Entreprise unipersonnelle à responsabilité limitée), SCA (en commandite par actions), SCOP (Société coopérative et participative), SELARL (société d'exercice libéral à responsabilité limitée), SELAFA (société d'exercice libéral à forme anonyme), SELAS (société d'exercice libéral par actions simplifiée) or SAS (Société par actions simplifiée), or as individual or as a partner in an architectural firm.</p>
<b>Sector:</b>	Health services
<b>Sub-Sector:</b>	Veterinary services
<b>Industry Classification:</b>	CPC 932
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p> <p>Most-favoured-nation treatment</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	Code rural et de la pêche maritime arts. L241-1; L241-2; L241-2-1
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Nationality condition limited to nationals of a Member State of the EU and the EEA. Insofar as Canada allows French citizens to provide veterinary services then France will allow Canadian service suppliers to provide veterinary services under the same conditions.</p>

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)).

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Related scientific and technical consulting services
<b>Industry Classification:</b>	CPC 8675
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, modifiée par les lois 2001-1168 du 12 décembre 2001 et 2008-776 du 4 août 2008
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> For surveying, access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP (Société civile professionnelle), SA and SARL (sociétés anonymes, à responsabilité limitée) only.  Foreign investors are required to have a specific authorisation for exploration and prospecting services.
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail

<b>Industry Classification:</b>	CPC 631, CPC 632
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Art. L752-1 à L752-6 du code de commerce
<b>Description:</b>	<p><b>Investment</b></p> <p>The authorisation for large department stores is subject to an Economic Needs Test.</p> <p>Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.</p>
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Distribution of tobacco
<b>Industry Classification:</b>	Part of CPC 6222, part of CPC 6310
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Code général des impôts, art. 568 et articles 276-279 de l'annexe 2 de ce code
<b>Description:</b>	<p><b>Investment</b></p> <p>State monopoly on wholesale and retail sales of tobacco.</p> <p>Nationality condition for tobacconists (buraliste).</p>

<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Code de la santé publique, arts. L4221-1, L4221-13, L5125-10 Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, modifiée par les lois 2001-1168 du 12 décembre 2001 et 2008-776 du 4 août 2008 (Law 90-1258 on the exercise of liberal professions in the form of a company )
<b>Description:</b>	<b>Investment</b> 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: anonyme, à responsabilité limitée ou en commandite par actions (SEL), société en nom collectif (SNC), société de participations financières de profession libérale de pharmaciens d'officine and SARL only
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Privately funded primary, secondary, and higher education services
<b>Industry Classification:</b>	CPC 921, CPC 922, CPC 923

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Code de l'éducation, Arts. L 444-5, L 914-4, L 441-8, L 731-8, L 731-1 to 8
<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>Nationality of a Member State of the EU is required in order to teach in a privately funded educational institution.</p> <p>However, nationals of Canada may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher level educational institutions.</p> <p>Nationals of Canada may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary or higher level educational institutions. Such authorisation is granted on a discretionary basis.</p>
<b>Sector:</b>	Health and social services
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	CPC 931, CPC 933
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Loi 90-1258 relative à l'exercice sous forme de société des professions libéraux, modifiée par les lois 2001-1168 du 12 décembre 2001 et 2008-776 du 4 août 2008 et la loi 66-879 du 29 novembre 1966 (SCP)



Code de la santé publique, art. L6122-1,  
L6122-2 (Ordonnance 2010-177 du 23 février 2010)

**Description:**

**Investment and Cross-Border Trade in Services**

While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle".

For medical, dental and midwives services, French nationality is required. However, access by foreigners is possible within annually established quotas.

For medical, dental and midwives services and services by nurses, provision through anonyme, à responsabilité limitée ou en commandite par actions (SEL) or SCP only.

For hospital and ambulance services, residential health facilities (other than hospital services) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.

<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Code des douanes, Art. 219
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b>  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.

## Reservations applicable in Germany

<b>Sector:</b>	Manufacturing
<b>Sub-Sector:</b>	Newspapers, journals and periodicals, appearing at least four times a week and newspapers, journals and periodicals, appearing less than four times a week
<b>Industry Classification:</b>	ISIC rev 3.1 223, ISIC rev 3.1 224
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National – Regional (sub-federal)
<b>Measures:</b>	<p>§ 10 Abs. 1 Nr. 4 Landesmediengesetz (LMG) Rheinland-Pfalz v. 4. Februar 2005, GVBl. S. 23 in der Fassung vom 20. Dezember 2011, GVBl. S. 427</p> <p>§ 9 Abs. 1 Nr. 1 Gesetz über die Presse Baden-Württemberg (LPG BW) v. 14 Jan. 1964, GBl. S.11, geändert durch Gesetz v. 17. Dez. 2009, GBl. S. 809</p> <p>§ 9 Abs. 1 Nr. 1 Pressegesetz für das Land Nordrhein-Westfalen (Landespressegesetz NRW) v. 24. Mai 1966 (GV. NRW. S. 340), zuletzt geändert durch Artikel 7 des Gesetzes vom 18. November 2008 (GV. NRW. S. 706)</p> <p>§ 8 Abs. 1 Gesetz über die Presse Schleswig-Holstein (PressG SH) vom 25.1.2012, GVOBL. SH S. 266</p> <p>§ 7 Abs. 2 Landespressegesetz für das Land Mecklenburg-Vorpommern (LPrG M-V) v. 6 Juni 1993, GVOBl. M-V 1993, S. 541</p> <p>§ 8 Abs. 1 Nr. 1 Pressegesetz für das Land Sachsen-Anhalt in der Neufassung vom 2.5.2013 (GVBl. LSA S. 198)</p> <p>§ 7 Abs. 2 Berliner Pressegesetz (BlnPrG) v. 15 Juni 1965, GVBl. S. 744 zuletzt geändert durch Gesetz v. 18. Nov. 2009, GVBl. S. 674</p>

§ 10 Abs. 1 Nr. 1 Brandenburgisches Landespressegesetz (BbgPG)  
v. 13. Mai 1993, GVBl. I/93, S. 162, zuletzt geändert durch Gesetz  
v. 21. Juni 2012, GVBl. I/12, S. 1

§ 9 Abs. 1 Nr.1 Gesetz über die Presse Bremen (BrPrG), Brem. GBl.  
1965, S. 63; zuletzt geändert durch Nr. 2.1 i.V.m. Anl.1 ÄndBek vom  
24.1.2012 (Brem.GBl. S.24)

§ 7 Abs. 3 Nr. 1 Hessisches Pressegesetz (HPresseG)  
v. 12. Dezember 2004, GVBl. 2004 I S.2, zuletzt geändert durch  
Gesetz vom 13. Dezember 2012, GVBl. S. 622

§ 7 Abs. 2 i.V.m § 9 Abs.1 Ziffer 1 Thüringer Pressegesetz (TPG)  
v. 31. Juli 1991, GVBl. 1991 S. 271 in der Fassung v. 16. Juli 2008,  
GvBl. S. 243

§ 9 Abs. 1 Nr. 1 Hamburgisches Pressegesetz v. 29. Januar 1965,  
HmbGVBl., S. 15, in der Fassung v. 15. Dez. 2009, HmbGVBl. S. 444,  
447

§ 6 Abs. 2 Sächsisches Gesetz über die Presse (SächsPresseG) v. 3.  
April 1992, SächsGVBl. S. 125 zuletzt geändert durch Gesetz v. 13.  
August 2009, SächsGVBl. S. 438

§ 8 Abs. 2 Niedersächsisches Pressegesetz v. 22. März 1965, GVbl. S.9  
zuletzt geändert durch Artikel 2 des Gesetzes vom 11.10.2010 (Nds.  
GVBl. S. 480)

§ 9 Abs. 1 Nr. 1 Saarländisches Mediengesetz (SMG) vom 27. Februar  
2002 (Amtsbl. S. 498), zuletzt geändert durch Art. 1 ÄndG vom 22. 4.  
2013 (Amtsbl. I S. 111)

Art. 5 Abs. 2 Bayerisches Pressegesetz in der Fassung der  
Bekanntmachung v. 19. April 2000 (GVBl, S. 340), zuletzt geändert  
durch Gesetz v. 22.12.2009 (GVBl. S. 630)

**Description:** **Investment**  
Each publicly distributed or printed newspaper, journal, or periodical must clearly indicate a "responsible editor" (the full name and address of a natural person).  
The responsible editor may be required to be a permanent resident of Germany, the EU or an EEA country. Exceptions may be allowed by the Federal Minister of the Interior.

**Sector:** Business services

**Sub-Sector:** Legal services

**Industry Classification:** Part of CPC 861

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** § 59e, § 59f, § 206 Bundesrechtsanwaltsordnung (BRAO; Federal Lawyers Order)

Gesetz über die Tätigkeit europäischer Rechtsanwälte in Deutschland (EuRAG)

**Description:** **Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of German law, including representation before courts. Only EEA or Swiss lawyers may be admitted to the Bar, and are thus entitled to provide legal services in respect of German law (EuRAG).

Residency (commercial presence) is required in order to obtain full admission to the Bar.

According to the Federal Lawyers Order (§§ 59e, 59f BRAO), only German lawyers, EEA lawyers, EU lawyers or lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence, in the form of a Anwalts-GmbH or Anwalt-AG. Lawyers from other countries (§ 206 BRAO) may have their commercial presence in the form of Anwalts-GmbH or Anwalt-AG by acquiring minority shares only.

**Sector:** Business services

**Sub-Sector:** Legal services: patent lawyers

**Industry Classification:** Part of CPC 861

**Type of Reservation:** National treatment  
Market access

**Level of Government:** National

**Measures:** § 52e, § 52 f, § 154a und § 154 b Patentanwaltsordnung (PAO)

**Description:** **Investment and Cross-Border Trade in Services**

Third country patent lawyers (non-EU, EEA Member States or the Swiss Confederation) are not allowed to act as patent lawyers (§ 154a PAO) in Germany.

According to the Patentanwaltsordnung (§§ 52e, 52f PAO), only German patent lawyers, EEA patent lawyers, EU patent lawyers or patent lawyers of the Swiss Confederation are allowed to provide legal services through commercial presence, in the form of a Patentanwalts-GmbH or Patentanwalt-AG. Patent Lawyers from other countries (§ 154a PAO) may have their commercial presence in the form of Patentanwalts-GmbH or Patentanwalt-AG by acquiring minority shares only.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting services Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC 86212 (other than accounting services), CPC 86213, CPC 86219, CPC 86220)
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Handelsgesetzbuch, HGB, (Code of Commercial Law) Wirtschaftsprüferordnung, WPO, (Public Accountant Order)
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Auditing companies ("Wirtschaftsprüfungsgesellschaften") may only adopt certain German legal forms. Incorporated companies, associations limited by shares, limited liability companies, general partnerships, limited commercial partnerships, other partnerships and European companies (SE) may be recognised as "Wirtschaftsprüfungsgesellschaften". General partnerships and limited commercial partnerships may be recognised as "Wirtschaftsprüfungsgesellschaften" if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, art. 27 WPO. The entity "GmbH &amp; Co. Kommanditgesellschaft" may carry out accounting and auditing services.</p>

Establishment in the EU is required in order to provide auditing services. However, auditors from Canada 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 EU, whose transferable securities are offered for trading in a regulated market.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Medical and dental services Midwives services Services provided by nurses
<b>Industry Classification:</b>	CPC 9312, CPC 93191
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National – Regional (sub-federal)
<b>Measures:</b>	Bundesärzteordnung (Federal Medical Regulation) Gesetz über die Ausübung der Zahnheilkunde, Gesetz über die Berufe des Psychologischen Psychotherapeuten und des Kinder- und Jugendlichenpsychotherapeuten (Act on the Provision of Psychotherapy Services of 16.07.1998) Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung Gesetz über den Beruf der Hebamme und des Entbindungspflegers



Gesetz über die Berufe in der Krankenpflege  
§ 7 Absatz 3 Musterberufordnung fuer Aerzte (German Model  
professional Code for doctors)

§95,§ 99 and seq. SGB V (Book on Social Security No. V),  
Statutory Health Insurance

§ 1 Absatz 2 and Absatz 5 Hebammengesetz (Midwife Code),  
§ 291b SGB V (Book on Social Security No. V) on E-health providers

Heilberufekammergesetz des Landes Baden-Württemberg in der  
Fassung vom 16. 03. 1995 (GBl. BW of 17.05.1995 S. 314), zuletzt  
geändert durch Artikel 2 des Gesetzes zur Änderung des  
Landespflegegesetzes und anderer berufsrechtlicher Vorschriften vom  
15.06.2010 (GBl. BW of 22.06.2010, pages 427, 431)

Gesetz über die Berufsausübung, die Berufsvertretungen und die  
Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie  
der Psychologischen Psychotherapeuten und der Kinder- und  
Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz - HKaG)  
in Bayern vom 06.02.2002 (BAY GVBl 2002, page 42)

Gesetz über die Kammern und die Berufsgerichtsbarkeit der Ärzte,  
Zahnärzte, Apotheker, Psychologischen Psychotherapeuten und  
Kinder- und Jugendpsychotherapeuten (Berliner Kammergesetz) vom  
04.09.1978 (Berliner GVBl. page 1937, rev. page 1980), zuletzt  
geändert durch Artikel I Elftes Änderungsgesetz vom 17.03.2010  
(Berliner GVBl. page 135)

§ 31 Heilberufsgesetz Brandenburg (HeilBerG) vom 28.04.2003,  
zuletzt geändert durch Artikel 2 des Gesetzes vom 11.06.2008 (GVBl.  
I page 134, 139)

Bremisches Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz - HeilBerG) vom 12.05.2005, zuletzt geändert durch Artikel 2 Gesetz zur Umsetzung der EU-Dienstleistungsrichtlinie im Land Bremen und Novellierung weiterer Rechtsnormen vom 24.11.2009 (Brem.GBl. page 535)

§ 29 Heilberufsgesetz (HeilBG NRW) of 09.05.2000 in der Fassung vom 17.12.2009 (GV. NRW 2009, page 865),

§ 20 Heilberufsgesetz (HeilBG Rheinland-Pfalz) of 07.02.2003 in der Fassung vom 15.09.2011 (GV. R-Pf 2011, page 425)

Gesetz über Berufsausübung, Berufsvertretungen und Berufgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder und Jugendlichenpsychotherapeuten im Freistaat (Sächsisches Heilberufekammergesetz – SächsHKaG) vom 24.05.1994 (SächsGVBl. page 935), zuletzt geändert durch Artikel 2 Absatz 5 des Gesetzes vom 19.05.2010 (SächsGVBl. pages 142 and 143),

Gesetz über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufgerichtsbarkeit der Ärzte/ Ärztinnen, Zahnärzte/ Zahnärztinnen, psychologischen Psychotherapeuten/ Psychotherapeutinnen und Kinder- und Jugendlichenpsychotherapeuten/-psychotherapeutinnen,

Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz - SHKG) vom 19.11.2007, zuletzt geändert durch Gesetz vom 19.11.2008 (ABl. page 1930)

Thüringer Heilberufegesetz vom 29. Januar 2002 (GVBl 2002, 125) zuletzt geändert durch Artikel 14 des Gesetzes vom 8. Juli 2009 (GVBl 2009, 592)

**Description:****Investment and Cross-Border Trade in Services**

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 or dentists (kassenärztliche or zahnärztliche 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 (§ 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 (information and communications technology) -service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way.

**Sector:**

Health and social services

**Sub-Sector:**

Human health and social care services

Hospitals

Ambulance services

Rescue services

<b>Industry Classification:</b>	CPC 931, CPC 933
<b>Type of Reservation:</b>	Market access National treatment
<b>Level of Government:</b>	National – Regional (sub-federal)
<b>Measures:</b>	Bundesärzteordnung (Federal Medical Regulation) Gesetz über die Ausübung der Zahnheilkunde Gesetz über die Berufe des Psychologischen Psychotherapeuten und des Kinder- und Jugendlichentherapeuten (Act on the Provision of Psychotherapy Services of 16.07.1998) Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung Gesetz über den Beruf der Hebamme und des Entbindungspflegers Gesetz über den Beruf der Rettungsassistentin und des Rettungsassistenten Gesetz über die Berufe in der Krankenpflege Gesetz über die Berufe in der Physiotherapie Gesetz über den Beruf des Logopäden Gesetz über den Beruf des Orthoptisten und der Orthoptistin Gesetz über den Beruf der Podologin und des Podologen Gesetz über den Beruf der Diätassistentin und des Diätassistenten Gesetz über den Beruf der Ergotherapeutin und des Ergotherapeuten Bundesapothekerordnung gesetz über den Beruf des pharmazeutisch-technischen Assistenten

Gesetz über technische Assistenten in der  
Medizin, Personenbeförderungsgesetz (Act on Public Transport)

Gesetz über den Rettungsdienst (Rettungsdienstgesetz - RDG) in  
Baden-Württemberg vom 08.02.2010 (GBl. 2010, page 285)

Bayerisches Rettungsdienstgesetz (BayRDG) vom 22.07.2008 (GVBl  
2008, page 429)

Gesetz über den Rettungsdienst für das Land Berlin  
(Rettungsdienstgesetz) vom 08.07.1993 (GVBl. page 313) geändert  
durch Anlage Nr. 33 des 7. Aufhebungsgesetzes vom 04.03.2005  
(GVBl. page 125)

Gesetz über den Rettungsdienst im Land Brandenburg (BbgRettG) in  
der Fassung vom 18.05.2005,

Gesetz über den Rettungsdienst im Lande Bremen (BremRettDG) vom  
22.09.1992, zuletzt geändert durch das Gesetz vom 26.05.1998

Hamburgisches Rettungsdienstgesetz (HmbRDG) vom 09.06.1992,  
zuletzt geändert am 27.09.1995

Gesetz zur Neuordnung des Rettungsdienstes in Hessen (HRDG) vom  
24.11.1998

Gesetz über den Rettungsdienst für das Land  
Mecklenburg-Vorpommern (RDGM-V) vom 01.07.1993, geändert  
durch Erstes Gesetz zur Änderung des RDGM-V vom 29.05.1998,

Niedersächsisches Rettungsdienstgesetz (NRettDG) vom 02.10.2007  
(GVBl, page 473, zuletzt geändert am 22.02.2012 (GVBl. Page 18)

Gesetz über den Rettungsdienst sowie die Notfallrettung und den  
Krankentransport durch Unternehmer (RettG NRW) vom  
09.11.1992, zuletzt geändert am 06.07.2004.

Landesgesetz über den Rettungsdienst sowie den Notfall- und Krankentransport (RettDG) vom 22.04.1991.

Saarländisches Rettungsdienstgesetz (SRettG) vom 09.02.1994, zuletzt geändert am 27.11.1996.

Gesetz zur Neuordnung des Brandschutzes, Rettungsdienstes und Katastrophenschutzes im Freistaat Sachsen vom 24.06.2004.

Rettungsdienstgesetz des Landes Sachsen-Anhalt (RettDG LSA) vom 07.11.1993.

Gesetz über die Notfallrettung und den Krankentransport im Land Schleswig-Holstein (RDG) vom 29.11.1991.

Thüringer Rettungsdienstgesetz (ThüRettG) vom 22.12.1992.

§ 8 Krankenhausfinanzierungsgesetz (Hospital Financing Act)

§§ 14, 30 Gewerbeordnung (German Trade, Commerce and Industry Regulation Act)

§ 108 Sozialgesetzbuch V (Book on Social Security No. V),  
Statutory Health Insurance

§ 291b SGB V (Book on Social Security No. V) E-health provider

§ 15 Sozialgesetzbuch VI (SGB VI, Book on Social Security No. VI)

§ 34 Sozialgesetzbuch VII (SGB VII, Book on Social Security No. VII), Unfallversicherung

§ 21 Sozialgesetzbuch IX (SGB IX, Book on Social Security No. IX)  
Rehabilitation und Teilhabe behinderter Menschen)

§ 72 Sozialgesetzbuch XI (SGB XI, Book on Social Security No. XI),  
Long-term Care Insurance

## Landespflegegesetze

Gesetz zur Umsetzung der Pflegeversicherung in Baden-Württemberg (Landespflegegesetz - LPfIG) vom 11. September 1995, zuletzt geändert sowie Abschnitt 7 neu gefasst durch Artikel 1 des Gesetzes vom 15. Juni 2010 (GBl. S. 427)

Gesetz zur Ausführung der Sozialgesetze (AGSG) vom 8. Dezember 2006, zuletzt geändert durch § 3 des Gesetzes vom 20. Dezember 2011 (GVBl. S. 689)

Gesetz zur Planung und Finanzierung von Pflegeeinrichtungen (Landespflegeeinrichtungsgesetz - LPflegEG) vom 19. Juli 2002, zuletzt geändert durch Gesetz vom 19. Dezember 2005 (GVBl. S. 792)

Gesetz zur Umsetzung des Elften Buches Sozialgesetzbuch (Landespflegegesetz - LPflegeG) Vom 29. Juni 2004, zuletzt geändert durch Artikel 1 des Gesetzes vom 12. Juli 2011 (GVBl. I S. 15)

Gesetz zur Ausführung des Pflege-Versicherungsgesetzes im Lande Bremen und zur Änderung des Bremischen Ausführungsgesetzes zum Bundessozialhilfegesetz (BremAGPflegeVG) vom 26. März 1996, zuletzt geändert durch Gesetz vom 28. Februar 2012 (GBl. S. 149)

Hamburgisches Landespflegegesetz (HmbLPG) vom 18. September 2007, zuletzt geändert durch Gesetz vom 22. Juni 2010 (GVBl. S. 440)

Hessisches Ausführungsgesetz zum Pflege-Versicherungsgesetz vom 19. Dezember 1994, zuletzt geändert durch Gesetz vom 30. April 1997 (GVBl. I S. 74)

Landespflegegesetz (LPflegeG M-V) vom 16. Dezember 2003, zuletzt geändert durch Artikel 3 des Gesetzes vom 29. September 2010 (GVBl. S. 534)

Gesetz zur Planung und Förderung von Pflegeeinrichtungen nach dem Elften Buch Sozialgesetzbuch (Niedersächsisches Pflegegesetz - NPflegeG) vom 26. Mai 2004, zuletzt geändert durch Art.1 des Haushaltsbegleitgesetzes vom 17. Dezember 2010 (Nds.GVBl. S.631)

Gesetz zur Umsetzung des Pflege-Versicherungsgesetzes (Landespflegegesetz Nordrhein-Westfalen - PfG NW) vom 19. März 1996, zuletzt geändert durch Teil I Artikel 17 des Gesetzes vom 3. Mai 2005 (GVBl. S. 498)

Landesgesetz zur Sicherstellung und Weiterentwicklung der pflegerischen Angebotsstruktur (LPflegeASG) vom 25. Juli 2005 (GVBl 2005, S. 299) – (Rheinland-Pfalz)

Saarländisches Gesetz Nr. 1355 zur Planung und Förderung von Pflegeeinrichtungen vom 21. Juni 1995, zuletzt geändert durch Gesetzes vom 1. Juli 2009 (ABl. S. 1217)

Sächsisches Pflegegesetz (SächsPflegeG) vom 25. März 1996 ist zum 31.12.2002 außer Kraft getreten)

Ausführungsgesetz zum Pflege-Versicherungsgesetz (PflegeV-AG) vom 7. August 1996, zuletzt geändert durch Art. 1 des Gesetzes vom 10. August 2007 (GVBl. S. 306)

Ausführungsgesetz zum Pflege-Versicherungsgesetz (Landespflegegesetz - LPflegeG) vom 10. Februar 1996, zuletzt geändert durch Art. 63 LVO vom 15. September 2010 (GVOBl. S. 575)

Thüringer Gesetz zur Ausführung des Pflege-Versicherungsgesetzes (ThürAGPflegeVG) vom 20. Juli 2005, zuletzt geändert durch Gesetz vom 8. Juni 2010 (GVBl. S. 206)

Personenbeförderungsgesetz (Act on Public Transport),



Landeskrankenhausgesetz Baden-Württemberg vom 29.11.2007,  
geändert durch Universitätsmedizinengesetz vom 07.02.2011

Bavarian Act on Hospitals (Bayerisches  
Krankenhausgesetzes - BayKrG) vom 28.03.2007, geändert durch das  
Nachtragshaushaltungsgesetz 2008 vom 23.04.2008, ss. 2 and 3

§§ 12, 13, 14 Krankenhausentwicklungsgesetz Brandenburg  
(BbgKHEG) vom 08.07.2009 (GVBl. I/09, page 310),

Berliner Gesetz zur Neuregelung des Krankenhausrechts vom  
18.09.2011 (GVBl. page 483)

Bremisches Krankenhausgesetz (BrmKrHG) vom 12.04.2011  
(Gesetzblatt Bremen vom 29.04.2011)

Hamburgisches Krankenhausgesetz (HmbKHG) vom 17.04.1991  
(HmbGVBl. Page127), geändert durch zweites ÄndG vom 06.10.2006  
(HmbGVBl. page 510)

§§ 17-19 Hessisches Krankenhausgesetz 2011 (HKHG 2011) vom  
21.12.2010 (GVBl. I 2010, Seite 587)

Krankenhausgesetz für das Land Mecklenburg-Vorpommern (LKHG  
M-V) vom 20.05.2011 (GVOBl. M-V 2011, page 327),

Niedersächsisches Krankenhausgesetz (NKHG) vom 19.01.2012 (Nds.  
GVBl. Nr. 1 vom 26.01.2012, page 2)

Krankenhausgestaltungsgesetz des Landes Nordrhein-Westfalen  
(KHGG NRW) vom 11.12.2007 (GV. NRW page 702), geändert am  
16.03.2010 (GV. NRW page 184)

§ 6 Landeskrankenhausgesetz Rheinland-Pfalz (LKG Rh-Pf) in der  
Fassung vom 01.12.2010 (GVBl. page 433)

Saarländisches Krankenhausgesetz (SKHG) vom 13.07.2005, zuletzt  
geändert durch Gesetz vom 18.11.2010 (Saarl. Amtsbl. I page 1420)

Gesetz zur Ausführung des Krankenhausfinanzierungsgesetzes (AG-KHG) in Schleswig-Holstein vom 12.12.1986 (GVOBl. Schl.-H. page 302), zuletzt geändert am 12.10.2005

§ 3 Krankenhausgesetz Sachsen-Anhalt (KHG LSA) vom 14.04.2005 (GVBl. LSA 2005, page 202)

Gesetz zur Neuordnung des Krankenhauswesens (Sächsisches Krankenhausgesetz - SächsKHG) vom 19.08.1993 (Sächs GVBl. page 675), zuletzt geändert durch Sächsisches Standortegesetz vom 27.01.2012 (SächsGVBl. Seite 130)

§ 4 Thüringischer Krankenhausgesetz (Thür KHG) in der Fassung der Neubekanntmachung 30.04.2003 (GVBl. page 262)

Gesetz zur Neuordnung des Krankenhauswesens (Sächsisches Krankenhausgesetz – SächsKHG) vom 19. August 1993 (SächsGVBl. page 675), zuletzt geändert durch Artikel 50 des Gesetzes vom 27. Januar 2012 (SächsGVBl. page 130, 147)

**Description:**

**Investment and Cross-Border Trade in Services**

Rescue services and "qualified ambulance services" are organised and regulated by the Länder. Most Länder delegate competences in the field of rescue services to municipalities. Municipalities are allowed to give priority to not-for-profit operators. This applies equally to foreign as well as domestic service suppliers. Ambulance services are subject to planning, permission and accreditation.

Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a doctor.

The number of ICT (information and communications technology)-service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way.

<b>Sector:</b>	Health services
<b>Sub-Sector:</b>	Veterinary services
<b>Industry Classification:</b>	CPC 932
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National - Regional (sub-federal)
<b>Measures:</b>	<p>Federal Code for the Veterinary Profession (Bundes- Tierärzteordnung in der Fassung der Bekanntmachung vom 20. November 1981 (BGBl. I S. 1193), die zuletzt durch Artikel 22 des Gesetzes vom 06.12.2011 (BGBl. I S. 2515) geändert worden ist, § 4Abs. 2)</p> <p>sub-central level:</p> <p>Acts on the Councils for the Medical Profession of the Länder (Heilberufs- und Kammergesetze der Länder) and (based on these) Baden-Württemberg, Gesetz über das Berufsrecht und die Kammern der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten sowie der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz - HBKG) in der Fassung vom 16.03.1995</p> <p>Bayern, Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz - HKaG) in der Fassung der Bekanntmachung vom 06.02.2002</p> <p>Berlin, Gesetz über die Kammern und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendlichenpsychotherapeuten (Berliner Kammergesetz) in der Fassung vom 04.09.1978 (GVBl. S. 135), zuletzt geändert durch Gesetz vom 17.03.2010 (GVBl. S. 135)</p>

Brandenburg, Heilberufsgesetz (HeilBerG) Vom 28.04.2003 (GVBl.I/03, [Nr. 07], S.126), zuletzt geändert durch Artikel 18 des Gesetzes vom 13.03.2012 (GVBl.I/12, [Nr. 16])

Bremen, Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz - HeilBerG) vom 12.05.2005, (Brem.GBl. S. 149) Zuletzt geändert durch Nr. 2.1 i.V.m. Anl. 1 ÄndBek vom 24.01.2012 (Brem.GBl. S. 24)

Hamburg, Hamburgisches Kammergesetz für die Heilberufe (HmbKGGH) Vom 14.12.2005 Zum Ausgangs- oder Titeldokument (HmbGVBl. 2005, S. 495) zuletzt geändert durch Gesetz vom 02.03.2010 (HmbGVBl. S. 247)

Hessen, Gesetz über die Berufsvertretungen, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendlichenpsychotherapeuten (Heilberufsgesetz) in der Fassung vom 07.02.2003, zuletzt geändert durch Artikel 3 des Gesetzes vom 14.05.2012 (GVBl. S. 126)

Mecklenburg-Vorpommern, Heilberufsgesetz (HeilBerG) Vom 22.01.1993 (GVOBl. M-V 1993, S. 62) zuletzt geändert durch Artikel 3 des Gesetz zur Ergänzung und Änderung von Gesundheitsrecht und zur Änderung des Aufgabenzuordnungsgesetzes vom 06.07.2011

Niedersachsen, Kammergesetz für die Heilberufe

(HKG) in der Fassung vom 08.12.2000 zuletzt geändert durch Gesetz vom 09.05.2012 (Nds. GVBl. S. 100)

Nordrhein-Westfalen, Heilberufsgesetz NRW (HeilBerG) vom 9. Mai 2000 (GV. NRW. 2000 S. 403ff.) zuletzt geändert durch Gesetz vom 17. Dezember 2009 (GV.NRW 2009 S. 865f)

Rheinland-Pfalz, Heilberufsgesetz (HeilBG) vom 20.10.1978, zuletzt geändert durch Artikel 4 des Gesetzes vom 27.10.2009 (GVBl. S. 358)

Saarland, Gesetz Nr. 1405 über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/Ärztinnen, Zahnärzte/Zahnärztinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz - SHKG) vom 11.03.1998 in der Fassung der Bekanntmachung vom 19.11.2007 (Amtsbl. S. 2190) geändert durch das Gesetz vom 19.11.2008 (Amtsbl. S. 1930)

Sachsen, Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten im Freistaat Sachsen (Sächsisches Heilberufekammergesetz – SächsHKaG) vom 24.05.1994, Rechtsbereinigt mit Stand vom 5. Juni 2010

Sachsen-Anhalt, Gesetz über die Kammern für Heilberufe Sachsen-Anhalt (KGHB-LSA) vom 13.07.1994 (GVBl. LSA 1994, S. 832) zuletzt geändert durch Artikel 4 des Gesetzes vom 02.02.2011 (GVBl. LSA S. 58)

Schleswig-Holstein, Gesetz über die Kammern und die Berufsgerichtsbarkeit für die Heilberufe (Heilberufekammergesetz - HBKG) vom 29. Februar 1996, zuletzt geändert durch Gesetz vom 13.07.2011 (GVOBl. S. 221)

Thüringen, Thüringer Heilberufegesetz (ThürHeilBG) in der Fassung der Bekanntmachung vom 29.01.2002 (GVBl 2002, S. 125) zuletzt geändert durch Artikel 14 des Gesetzes vom 08.07.2009 (GVBl. S. 592)

Codes of Professional Conduct of the Veterinary Practitioners' Councils (*Berufsordnungen der Kammern*)

**Description:** **Cross-Border Trade in Services**  
Access is restricted to natural persons.  
Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a doctor.

**Sector:** Business services  
**Sub-Sector:** Supply services of support personnel  
**Industry Classification:** CPC 87201, CPC 87202, CPC 87203  
**Type of Reservation:** National treatment  
**Level of Government:** National  
**Measures:** § 1 and 3 Abs 5 Arbeitnehmerüberlassungsgesetz –AÜG § 292 SGB III§ 42 Beschäftigungsverordnung

**Description:** **Investment and Cross-Border Trade in Services**  
Nationality of a Member State of the EU or a commercial presence in the EU is required in order to obtain a licence to operate as a temporary employment agency (pursuant to s. 3 paras. 2 and 3 of this Act)  
The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-EU and non-EEA personnel for specified professions.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** National treatment  
Market access

<b>Level of Government:</b>	National
<b>Measures:</b>	§ 2 para 2, § 11a Apothekengesetz (German Pharmacy Act), §§ 43 para. 1, 73 para. 1 Nr. 1a Arzneimittelgesetz (German Drugs Act), § 11 Abs. 3a Medizinproduktegesetz Verordnung über Vertriebswege für Medizinprodukte
<b>Description:</b>	<b>Investment</b> 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 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.
<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works

<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	§ 1 und § 2 Flaggenrechtsgesetz vom 8. Februar 1951 (BGBl. I S. 79), das durch Artikel 561 der Verordnung vom 31. August 2015 (BGBl. I S. 1474) geändert worden ist. § 3 Abs. 2 Schiffsregisterordnung in der Fassung der Bekanntmachung vom 26. Mai 1994 (BGBl. I S. 1133), die zuletzt durch Artikel 156 der Verordnung vom 31. August 2015 (BGBl. I S. 1474) geändert worden ist.
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b>  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
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Water transport Supporting services for water transport Rental of ships Leasing or rental services concerning vessels without operators
<b>Industry Classification:</b>	CPC 72, CPC 745, CPC 83103, CPC 86751, CPC 86754, CPC 8730



<b>Type of Reservation:</b>	National treatment Market access Most-favoured-nation treatment Obligations
<b>Level of Government:</b>	National - Regional (sub federal)
<b>Measures:</b>	§§ 1, 2 Flaggenrechtsgesetz (Flag Protection Act), § 2 Verordnung über die Küstenschifffahrt vom 05.07. 2002, §§ 1, 2 Binnenschifffahrtssaufgabengesetz (BinSchAufgG) Vorschriften aus der (Schifffahrts-) Patentverordnung in der Fassung vom 08.04.2008 § 9 Abs.2 Nr. 1 Seelotsgesetz vom 08.12. 2010 (BGBl. I S. 1864) § 1 Nr. 9, 10, 11 und 13 Seeaufgabengesetz (SeeAufgG), See-Eigensicherungsverordnung vom 19.09.2005 (BGBl. I S. 2787), geändert durch Artikel 516 Verordnung vom 31.10.2006 (BGBl. I S. 2407)
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services and International Maritime Transport Services</b>  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 a Member State of the EU, a Member State 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.

Transactions between residents and non-residents concerning:

- (a) the rental of internal waterways vessels, which are not registered in the economic area;
  - (b) the transport of freight with such internal waterways vessels; or
  - (c) the towing services by such internal waterways vessels
- within the economic area may be restricted.

## Reservations applicable in Greece

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law No 1892/90
<b>Description:</b>	<b>Investment</b> 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.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Lawyers Code (Law 3026/1954), as amended by Presidential Decree 172/1989

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts. Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.</p> <p>To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC 86212 other than accounting services
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	<p>Presidential Decree 226/1992</p> <p>Law 3693/2008 on Auditing Standards (Implementation of Directive 2006/43/EC)</p> <p>Law 3386/2005 on the entry, residency and integration of foreign nationals in Greece</p> <p>Law 3844/2010 on Services (Implementation of Directive 2006/123/EC)</p>

**Description:** **Cross-Border Trade in Services**  
Nationality of a Member State of the EU is required in order to obtain a licence to be a statutory auditor. By Regulatory Act, the ELTE (Epitropi Logistikis Typopoiissis Kai Elenchon) (Oversight Body in Greece) may issue a licence to an auditor who is a national of Canada or of any third country if, in its discretion, the conditions laid down in Articles 4 and 6 to 11 of Law 3693/2008 is met.

**Sector:** Health services

**Sub-Sector:** Veterinary services

**Industry Classification:** CPC 932

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Presidential Decree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B)

**Description:** **Cross-Border Trade in Services**  
Nationality of a Member State of the EU is required to supply veterinary services.

**Sector:** Business services and health and social services

**Sub-Sector:** Services provided by nurses, physiotherapists and paramedical personnel

**Industry Classification:** Part of CPC93123, CPC 93191

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 1666/1986
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Greek nationality is required for dental technicians.
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 5607/1932 as amended by Laws 1963/1991 and 3918/2011
<b>Description:</b>	<b>Investment</b> 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. Nationality of a Member State of the EU is required in order to operate a pharmacy.
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Primary education services Secondary education services

<b>Industry Classification:</b>	CPC 921, CPC 922
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors
<b>Level of Government:</b>	National
<b>Measures:</b>	Laws 682/1977, 284/1968, 2545/1940 and Presidential Decree 211/1994 as amended by Presidential Decree 394/1997
<b>Description:</b>	<b>Investment</b> Nationality of a Member State of the EU is required for owners and a majority of the members of the board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary education.
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Higher education services
<b>Industry Classification:</b>	CPC 923
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Constitution of Hellas, art. 16, par. 5 and Law 3549/2007
<b>Description:</b>	<b>Investment</b> Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons.

However, Law 3696/2008 permits the establishment by EU residents (natural or legal persons) of private tertiary education institutions granting certificates which are not recognised as being equivalent to university degrees.

<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance and insurance-related services
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Legislative Decree 400/1970
<b>Description:</b>	<b>Financial Services</b> 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.
<b>Sector:</b>	Tourism and travel related services
<b>Sub-Sector:</b>	Tourist guides services
<b>Industry Classification:</b>	CPC 7472
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Presidential Decree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B)



<b>Description:</b>	<b>Cross-Border Trade in Services</b> Nationality of a Member State of the EU is required in order to provide tourist guide services.
<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Code of Public Maritime Law (Decree no 187/1973, as amended by Presidential Decree no 11/2000, art. 5
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> 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.

**Sector:** Transport  
**Sub-Sector:** Supporting services for water transport  
**Industry Classification:** CPC 745  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Code of Public Maritime Law (Legislative Decree 187/1973)  
**Description:** **Investment**  
Public monopoly imposed in port areas for cargo-handling services.

**Sector:** Road transport  
**Sub-Sector:** Operators of road freight transport services  
**Industry Classification:** CPC 7123  
**Type of Reservation:** National treatment  
Most-favoured-nation treatment  
**Level of Government:** National  
**Measures:** Licensing of road freight transport operators: Greek law 3887/2010 (Government Gazette A' 174), as amended by art. 5 of law 4038/2012 (Government Gazette A' 14)-EC Regulations 1071/2009 and 1072/2009  
**Description:** **Investment and Cross-Border Trade in Services**  
In order to engage in the occupation of road freight transport operator a Hellenic licence is needed. Licences are granted on non-discriminatory terms, under condition of reciprocity Road freight transport operations established in Greece may only use vehicles that are registered in Greece.

## Reservations applicable in Hungary

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Government Decree No. 7/1996 on the Acquisition of Real Estate by Foreigners
<b>Description:</b>	<b>Investment</b> The purchase of real estate by non-residents is subject to obtaining authorisation from the appropriate administrative authority responsible for the geographical location of the property.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	ACT XI of 1998 on Attorneys at Law

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of Hungarian law, including representation before courts. Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement.</p> <p>Only nationals of a Member State of the EEA may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.</p> <p>Commercial presence should take the form of partnership with a Hungarian barrister (<i>ügyvéd</i>) or a barrister's office (<i>ügyvédi iroda</i>).</p> <p>For foreign lawyers, the scope of legal activities is limited to the provision of legal advice on home country and international law, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.</p>
<b>Sector:</b>	Legal services
<b>Sub-Sector:</b>	Patent agents
<b>Industry Classification:</b>	CPC 8613
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act XXXII of 1995 on Patent Attorneys
<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>For supplying patent agent services, residency is required for non-nationals of a Member State of the EEA.</p>

<b>Sector:</b>	Professional services
<b>Sub-Sector:</b>	Taxation advisory services Architectural services Engineering services Integrated engineering services
<b>Industry Classification:</b>	CPC 863, CPC 8671, CPC 8672, CPC 8673
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Act LVIII of 1996 on the Professional Chambers of Architects and Engineers  Act XCII of 2003 on the Rules of Taxation, Decree of the Ministry of Finance no. 26/2008 on the licensing and registration of taxation advisory activities
<b>Description:</b>	<b>Cross-Border Trade in Services</b>  The provision of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary, requires residency:  (a) Taxation advisory services; (b) Architectural services; (c) Engineering services (only applicable to graduate trainees); and (d) Integrated Engineering services.

**Sector:** Professional services  
**Sub-Sector:** Landscape architectural services  
**Industry Classification:** CPC 8674  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act LVIII of 1996 on the Professional Chambers of Architects and Engineers

**Description:** **Cross-Border Trade in Services**  
The supply of landscape architectural services by non-nationals of a Member State of the EEA requires residency. The supply of landscape architecture services is therefore only available to service suppliers established or resident in the EEA.

**Sector:** Health services  
**Sub-Sector:** Veterinary services  
**Industry Classification:** CPC 932  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act CXXVII of 2012 on the Hungarian Veterinary Chamber and on the conditions how to supply Veterinary services

<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> For supplying veterinary services, membership of the Hungarian Veterinary Chamber is required. Only nationals of a Member State of the EEA may be admitted to the Chamber.  Authorisation for establishment is subject to an economic needs test. Main criteria: labour market conditions in the sector.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Services related to management consulting – arbitration and conciliation services
<b>Industry Classification:</b>	CPC 86602
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act LV of 2002 on Mediation
<b>Description:</b>	<b>Cross-Border Trade in Services</b> An authorisation, by means of admission into the register, by the minister in charge of the juridical system is required for the pursuit of mediation (such as arbitration and conciliation) activities which may only be granted to juridical or natural persons that are established in or resident in Hungary.

**Sector:** Business services  
**Sub-Sector:** Translation services  
**Industry Classification:** CPC 87905  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Decree of the Council of Ministers No. 24/1986 on Official translation and interpretation  
**Description:** **Investment and Cross-Border Trade in Services**  
Official translations, official certifications of translations, and certified copies of official documents in foreign languages may only be provided by the Hungarian Office for Translation and Attestation (OFFI).

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act XCVIII of 2006 on the General Provisions Relating to the Reliable and Economically Feasible Supply of Medicinal Products and Medical Aids and on the Distribution of Medicinal Products



**Description:** **Investment**  
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.

**Sector:** Financial services  
**Sub-Sector:** Banking and other financial services  
**Industry Classification:** CPC 811, CPC 813  
**Type of Reservation:** Cross-border supply of financial services  
**Level of Government:** National  
**Measures:** Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises

**Description:** **Financial Services**  
Non-EEA companies may provide financial services or engage in activities auxiliary to financial services solely through their Hungarian branch.

**Sector:** Financial services  
**Sub-Sector:** Banking and other financial services  
**Industry Classification:** CPC 811, CPC 813  
**Type of Reservation:** National treatment  
Market access

<b>Level of Government:</b>	National
<b>Measures:</b>	Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; Act CXX of 2001 on the Capital Market
<b>Description:</b>	<p><b>Financial Services</b></p> <p>The board of directors of a credit institution shall have at least two members recognised as resident according to foreign exchange laws and having had prior permanent residence in Hungary for at least one year.</p> <p>Branches of non-EEA investment fund management companies may not engage in the management of European investment funds and may not provide asset management services to private pension funds.</p>
<b>Sector:</b>	Tourism and travel related services
<b>Sub-Sector:</b>	<p>Travel agencies and tour operators services</p> <p>Tourist guide services</p>
<b>Industry Classification:</b>	CPC 7471, CPC 7472
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	Act CLXIV of 2005 on Trade, Government Decree No. 213/1996 (XII.23.) on Travel Organization and Agency Activities

<b>Description:</b>	<b>Cross-Border Trade in Services</b> 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 nationals of a Member State of the EEA and juridical persons having their seats in the EEA Member States.
<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.10502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Act XLII of 2000 on Shipping
<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> 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.

## Reservations applicable in Ireland

<b>Sector:</b>	Agriculture and hunting
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	ISIC rev 3.1 1531
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Agriculture Produce (Cereals) Act, 1933
<b>Description:</b>	<b>Investment</b> Establishment by Canadian residents in flour milling activities is subject to authorisation.
<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	Mining of coal and lignite Extraction of peat Mining of metal ores Other mining and quarrying Services Incidental to Mining
<b>Industry Classification:</b>	ISIC rev 3.1 10, ISIC rev 3.1 13, ISIC rev 3.1 14, CPC 883
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National and regional

**Measures:** Minerals Development Acts 1940 – 1999, Planning Acts and Environmental Regulations

**Description:** **Investment and Cross-Border Trade in Services**

A Prospecting License gives the holder the right to explore for certain specific minerals. Only holders of current Prospecting Licenses are considered for State Mining Leases or Licenses to develop such minerals within the lease or licence area, whether the minerals are State-owned or privately-owned.

Exploration and mining companies operating in Ireland are required to have a presence there. In the case of minerals exploration, there is a requirement that companies (Irish and foreign) employ either the services of an agent or a resident exploration manager in Ireland while work is being undertaken. In the case of mining, it is a requirement that a State Mining Lease or License be held by a company incorporated in Ireland, which has power in its memorandum of association to comply with the various covenants in the Lease or License.

**Sector:** Business services

**Sub-Sector:** Legal services

**Industry Classification:** Part of CPC 861

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Solicitors Acts 1954-2011

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of Irish law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.</p> <p>To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.</p> <p>Lawyers in Ireland are divided into two distinct categories: solicitors and barristers. The Law Society of Ireland is the statutory legal professional body that governs admission of solicitors in Ireland. The Honorable Society of King's Inns governs the admission of barristers in Ireland.</p>
<b>Sector:</b>	Health services
<b>Sub-Sector:</b>	Veterinary services
<b>Industry Classification:</b>	CPC 932
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Veterinary Practice Act 2005
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Access through partnership or natural persons only.</p>

<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Mercantile Marine Act 1955 as amended by the Merchant Shipping (Miscellaneous Provisions) Act 1998
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> 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.

## **Reservations applicable in Italy**

<b>Sector:</b>	Publishing and printing
<b>Sub-Sector:</b>	ISIC rev 3.1 221, ISIC rev 3.1 222
<b>Industry Classification:</b>	National treatment Market access
<b>Type of Reservation:</b>	Most-favoured-nation treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 416/1981, art. 1 (and subsequent amendments)
<b>Description:</b>	<b>Investment</b>  In so far as Canada and its provinces and territories allow Italian nationals and enterprises to conduct these activities, Italy will allow nationals of Canada and enterprises to conduct these activities under the same conditions.  In so far as Canada and its provinces and territories allow Italian investors to own more than 49 per cent of the capital and voting rights in a Canadian publishing company, then Italy will allow Canadian investors to own more than 49 per cent of the capital and voting rights in an Italian publishing company under the same conditions.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861



<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Royal Decree 1578/1933, art. 17 law on the legal profession
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of Italian law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.</p> <p>To provide legal services in respect of EU and Italian law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and bookkeeping services Auditing services Taxation advisory services
<b>Industry Classification:</b>	CPC 86211, CPC 86212, CPC 86213, CPC 86219, CPC 86220, CPC 863
<b>Type of Reservation:</b>	Market access National treatment
<b>Level of Government:</b>	National

<b>Measures:</b>	Auditing: Legislative Decree 58/1998, art. 155, 158 and 161 Decree of the President of the Republic 99/1998 Legislative Decree 39/2010, art. 2 Accounting, Bookkeeping and Taxation: Legislative Decree 139/2005, Law 248/2006
<b>Description:</b>	<b>Cross-Border Trade in Services</b> 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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Architectural services Engineering services Urban planning and landscape architectural services
<b>Industry Classification:</b>	CPC 8671, CPC 8672, CPC 8673, CPC 8674
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Royal Decree 2537/1925 regulation on the profession of architect and engineer Law 1395/1923 Decree of the President of the Republic (D.P.R.) 328/2001

**Description:** **Cross-Border Trade in Services**  
Residency in Italy is required for enrolment in the professional register, which is necessary for the practice of the profession.

**Sector:** Health services

**Sub-Sector:** Veterinary services

**Industry Classification:** CPC 932

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Legislative Decree C.P.S. 233/1946, arts. 7-9

Decree of the President of the Republic (DPR) 221/1950, par. 7

**Description:** **Cross-Border Trade in Services**  
Residency in Italy is required for enrolment in the professional register, which is necessary for the practice of the profession.

**Sector:** Business services

**Sub-Sector:** Research and experimental development services on social sciences and humanities - psychologists

**Industry Classification:** CPC 852

**Type of Reservation:** National treatment

Market access

<b>Level of Government:</b>	National
<b>Measures:</b>	Law 56/1989 on the psychologist profession
<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>Residency in Italy is required for enrolment in the professional register, which is necessary for the practice of the profession. Nationality of a Member State of the EU is required to practice the profession, except foreign professionals may be allowed to practice based on reciprocity.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	<p>Engineering related scientific and technical consulting services</p> <p>Technical testing and analysis services</p> <p>Services incidental to agriculture</p>
<b>Industry Classification:</b>	CPC 8675, CPC 8676, part of CPC 881
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p> <p>Most-favoured-nation treatment</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	<p>Geologists: Law 112/1963, arts. 2 and 5; D.P.R. 1403/1965, art. 1</p> <p>Biologists, chemical analysts: Law 396/1967 on the profession of biologists; Royal Decree 842/1928 on the profession of chemical analysts</p> <p>Agronomists: Law 3/1976 on the profession of agronomists "Periti agrari": Law 434/1968 as amended by Law 54/1991</p>

<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>Residency or professional domicile in Italy is required for enrolment in the geologists' register, which is necessary for the practice of the professions of surveyor or geologist in order to provide services relating to exploration and the operation of mines, etc. There is a nationality of a Member State of the EU requirement, however, foreigners may enrol under condition of reciprocity.</p> <p>For biologists, chemical analysts, agronomists and "<i>periti agrari</i>", residency and enrolment in the professional register is required. Third country nationals can enrol under condition of reciprocity.</p>
<b>Sector:</b>	Mining and quarrying
<b>Sub-Sector:</b>	<p>Mining of coal and lignite</p> <p>Extraction of peat</p> <p>Extraction of crude petroleum and natural gas</p> <p>Mining of metal ores</p> <p>Other mining and quarrying</p> <p>Engineering related scientific and technical consulting services</p> <p>Services incidental to mining</p>
<b>Industry Classification:</b>	ISIC rev 3.1 10, ISIC rev 3.1 11, ISIC rev 3.1 12, ISIC rev 3.1 13, ISIC rev 3.1 14, CPC 8675, CPC 883
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National and regional (for exploration)
<b>Measures:</b>	Exploration services: Royal Decree 1443/1927; Legislative Decree 112/1998, art. 34

<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Mines belonging to the State have specific exploration and mining rules. Prior to any exploitation activity, a permit for exploration is needed ("permesso di ricerca", art. 4 Royal Decree 1443/1927). This permit has a duration, defines exactly the borders of the ground under exploration and more than one exploration permit may be granted for the same area to different persons or companies (this type of licence is not necessarily exclusive).</p> <p>In order to cultivate and exploit minerals, an authorisation ("concessione", art. 14) from the regional authority is required.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Security services
<b>Industry Classification:</b>	CPC 87302, CPC 87303, CPC 87304, CPC 87305, CPC 87309
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on public security (TULPS) 773/1931, arts. 133-141, Royal Decree 635/1940, art. 257
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>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.</p>
<b>Sector:</b>	Distribution services
<b>Sub-Sector:</b>	Distribution of tobacco

**Industry Classification:** Part of CPC 6222, part of CPC 6310  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Legislative Decree 184/2003  
Law 165/1962  
Law 3/2003  
Law 1293/1957  
Law 907/1942  
Decree of the President of the Republic (D.P.R.) 1074/1958

**Description:** **Investment and Cross-Border Trade in Services**  
In order to distribute and sell tobacco, a licence is needed. The licence is granted through public procedures. The granting of licences is subject to an economic needs test. Main criteria: population and geographical density of existing selling points. For an intermediary between wholesale and retail, owners of shops (magazzini), nationality of a Member State of the EU is required.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** National treatment  
Market access

**Level of Government:** National

**Measures:** Law 362/1991, arts. 1, 4, 7 and 9  
Legislative Decree CPS 233/1946, arts. 7-9  
Decree of the President of the Republic (D.P.R. 221/1950, pars. 3 and 7)

**Description:** **Investment**

An authorisation is needed to open a pharmacy which is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. New or vacant pharmacies are authorised following a public competition. Only nationals of a Member State of the EU enrolled in the Register of pharmacists ("albo") are able to participate in a public competition.

The practice 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 nationality of a Member State of the EU or residency and the practice of the profession in Italy.

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 (D. Lgs. CPS 233/1946 arts. 7-9 and D.P.R. 221/1950 pars. 3 and 7).

**Sector:** Education services

**Sub-Sector:** Higher education services

**Industry Classification:** CPC 92



<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Royal Decree 1592/1933 (Law on secondary education) Law 243/1991 (Occasional public contribution for private universities) Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario) Decree of the President of the Republic (DPR) 25/1998
<b>Description:</b>	<b>Investment</b> An economic needs test is applied for the opening of privately funded universities authorised to issue recognised diplomas or degrees based on a three year programme. Main criteria: population and density of existing establishments. Only Italian juridical persons may be authorised to issue state-recognised diplomas.
<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance and insurance-related services
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Cross-border supply of financial services
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 194/1942, art. 4 Law 4/1999 on the register
<b>Description:</b>	<b>Financial Services</b> Residency in Italy is required for enrolment in the actuarial register, which is necessary for the practice of the actuarial profession.

<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Banking and other financial services (excluding insurance)
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access Cross-border supply of financial services
<b>Level of Government:</b>	National
<b>Measures:</b>	Legislative Decree 58/1998, arts. 1, 19, 28, 30-33, 38, 69 and 80 Joint Regulation of Bank of Italy and Consob 22.2.1998, arts. 3 and 41 Regulation of Bank of Italy 25.1.2005, Title V, Chapter VII, Section II Consob Regulation 16190 of 29.10.2007, arts. 17-21, 78-81, 91-111
<b>Description:</b>	<p><b>Financial Services</b></p> <p>In order to be authorised to manage the securities settlement system or central securities depository services with an establishment in Italy, a company is required to be incorporated in Italy (no branches).</p> <p>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 incorporated in Italy or in another Member State of the EU and established through a branch in Italy. Management enterprises of UCITS not harmonised under EU legislation are also required to be incorporated in Italy (no branches).</p> <p>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 Italy may carry out the activity of pension fund resources management.</p>

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 account of customers, placement and underwriting of financial instruments (branch required).

**Sector:** Tourism and travel related services

**Sub-Sector:** Tourist guides services

**Industry Classification:** CPC 7472

**Type of Reservation:** National treatment

Market access

**Level of Government:** Regional

**Measures:** Law 135/2001 arts. 7.5 and 6

Law 40/2007 (DL 7/2007)

**Description:** **Cross-Border Trade in Services**

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.

<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Legal basis Royal Decree 327/1942 (modified with Law 222/2007), art. 143 and 221 (Navigation Code)
<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> 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.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Supporting services for water transport
<b>Industry Classification:</b>	Part of CPC 745
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Shipping Code Law 84/1994 Ministerial decree 585/1995
<b>Description:</b>	<b>Investment</b> An Economic Needs Test is applied for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment.

## **Reservations applicable in Latvia**

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access Most-favoured-nation treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on land reform in the cities of the Republic of Latvia, ss. 20, 21 Law on land privatisation in rural areas, s. 28
<b>Description:</b>	<b>Investment</b> Acquisition of urban land by nationals of Canada or of a third country is permitted through incorporated companies registered in Latvia or other Member States of the EU: <ul style="list-style-type: none"><li>(a) if more than 50 per cent of their equity capital is owned by nationals of Member States of the EU, the Latvian Government or a municipality, separately or in total;</li><li>(b) if more than 50 per cent of their equity capital is owned by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments and which have been approved by the Latvian Parliament before 31 December 1996;</li></ul>

- (c) if more than 50 per cent of their equity capital is possessed by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments after 31 December 1996, if in those agreements the rights of Latvian natural persons and companies on acquisition of land in the respective third country have been determined;
- (d) if more than 50 per cent of their equity capital is possessed by persons from a) to c) together;
- (e) which are public joint stock companies, if their shares thereof are quoted in the stock exchange.

Where Canada and its provinces and territories allow Latvian nationals and enterprises to purchase urban real estate in their territories, Latvia will allow nationals of Canada and enterprises to purchase urban real estate in Latvia under the same conditions as Latvian nationals.

<b>Sector:</b>	Distribution and health services
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods Other services provided by pharmacists
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Pharmaceutical Law, s. 38

**Description:** **Investment**  
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 Member State of the EEA, must work for at least one year in a pharmacy under the supervision of a pharmacist.

**Sector:** Business services

**Sub-Sector:** Legal services

**Industry Classification:** Part of CPC 861

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Criminal Procedure Law, s. 79

Advocacy Law of the Republic of Latvia, s. 4

**Description:** **Investment and Cross-Border Trade in Services**

In order to obtain full admission to the Bar, which is required to practice as a sworn solicitor or as an assistant of a sworn solicitor, Latvian nationality is required. Sworn solicitors who are nationals of a Member State of the EU, and who have registered in the Latvian Council of Sworn Advocates, have the right to participate and vote in the General Meeting of Sworn Advocates.

Providing domestic legal services (the services of an advocate and legal representation in criminal proceedings) in Latvia in accordance with its law is only permitted by:

- (a) a sworn solicitor or an assistant of a sworn solicitor holding Latvian nationality; or



- (b) a national of a Member State of the EU who has been designated as an advocate in one of the Member States of the EU; or
- (c) a foreign advocate, in the framework of an agreement on legal assistance concluded between Latvia and the relevant foreign country.

For advocates of a Member State of the 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.

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC 86212 other than accounting services
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on Sworn Auditors

<b>Description:</b>	<b>Investment</b> In a commercial company of sworn auditors, a foreign investor may only own more than 50 per 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 Member States of the EEA, who, in accordance with laws of the Member State of the EU or the Member 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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Printing and publishing
<b>Industry Classification:</b>	CPC 88442
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on the Press and Other Mass Media, s. 8
<b>Description:</b>	<b>Investment</b> Only legal persons incorporated in Latvia, and natural persons of Latvia have the right to found and publish mass media. Branches are not allowed.

<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Law "Maritime Code"
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> 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.

## Reservations applicable in Lithuania

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access Most-favoured-nation treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on the Bar of the Republic of Lithuania of 18 March 2004 No. IX-2066 as last amended on 17 November 2011 No.XI-1688 Republic of Lithuania Law on the Notarial profession 15 September 1992 – No I-2882 (As last amended on 19 April 2012 – No X-1979)
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b>  Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.  To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.  Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.  Attorneys from foreign countries can act as advocates in court only in accordance with bilateral agreements on legal assistance.

**Sector:** Business services  
**Sub-Sector:** Auditing services  
**Industry Classification:** CPC 86211, CPC86212 other than accounting services  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Law on Audit of 15 June 1999 No. VIII -1227 (a new version of 3 July 2008 No. X-1676)  
**Description:** **Investment and Cross-Border Trade in Services**  
Not less than 75 per cent of shares shall 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).

**Sector:** Business services  
**Sub-Sector:** Patent agents  
**Industry Classification:** Part of CPC 879  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National

<b>Measures:</b>	<p>Law on Trade Marks of 10 October 2000 No. VIII-1981</p> <p>Law on Designs of 7 November 2002 No. IX-1181</p> <p>Patent Law of 18 January 1994 No. I-372</p> <p>Law on the Legal Protection of Topographies of Semiconductor Products of 16 June 1998</p> <p>Patent Attorneys Regulation, approved by the Order of Government of the Republic of Lithuania on 20 May 1992 No.362 (as last amended on 8 November 2004 No. 1410)</p>
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Third country (non-Member States of the EU) nationals are not allowed to be registered as patent attorneys. Only patent attorneys are allowed to provide patent agent services in Lithuania.</p>
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Distribution of pyrotechnics
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law on Supervision of Civil Pyrotechnics Circulation (23 March 2004. No. IX-2074)
<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>The distribution of pyrotechnics is subject to licensing. Only the juridical persons established in the EU may obtain a licence.</p>

**Sector:** Energy  
**Sub-Sector:** Pipeline transport of fuels  
Services incidental to energy distribution  
**Industry Classification:** CPC 713, CPC 887  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Law on Natural Gas of the Republic of Lithuania of 10 October 2000  
No VIII-1973

**Description:** **Cross-Border Trade in Services**  
Establishment is required. Licences for transmission and distribution of fuels may only be issued to legal persons of Lithuania or branches of foreign legal persons or other organisations (subsidiaries) established in Lithuania.  
This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of fuels.

**Sector:** Energy  
**Sub-Sector:** Transmission and distribution of electricity  
**Industry Classification:** ISIC rev 3.1 401, CPC 887  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Law on electricity of the Republic of Lithuania of 20 July 2000 No  
VIII-1881

<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>The licences for transmission, distribution, public supply and organizing of trade of electricity may only be issued to legal persons of Lithuania or branches of foreign legal person or other organisations established in Lithuania.</p> <p>This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of electricity.</p>
<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	<p>All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing</p> <p>Transport services (passengers and freight) by seagoing vessels</p> <p>Pilotage and berthing services</p> <p>Vessel salvage and refloating services</p> <p>Other supporting services for water transport</p> <p>Construction for waterways, harbours, dams and other water works</p>
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p> <p>Obligations</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	The Law of the Republic of Lithuania on Merchant Shipping of 12 September 1996, No. I-1513



<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> 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.
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Rail transport services
<b>Industry Classification:</b>	CPC 711
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Railway transport Code of the Republic of Lithuania of 22 April 2004 No. IX-2152 as amended by 8 June 2006 No. X-653.
<b>Description:</b>	<b>Investment</b> The exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 per cent owned, by the state.

## Reservations applicable in Luxembourg

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Loi du 16 décembre 2011 modifiant la loi du 10 août 1991 sur la profession d'avocat
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of Luxembourg law, including representation before courts.</p> <p>Nationality of a Member State of the EU and residency (commercial presence) is required in order to obtain full admission to the Bar. The Council of the Order may, on the basis of reciprocity, agree to waive the nationality requirement for a foreign national.</p> <p>To provide legal services in respect of Luxembourg law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.</p>

<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Loi du 4 juillet 1973 concernant le régime de la pharmacie (annex a043) Règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a041) Règlement grand-ducal du 11 février 2002 modifiant le règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a017)
<b>Description:</b>	<b>Investment</b> Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 9 November 1990
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> 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.

## **Reservations applicable in Malta**

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Immoveable Property (Acquisition By Non-Residents) Act (Cap. 246) Protocol No 6 of the EU Accession Treaty on the acquisition of secondary residences in Malta
<b>Description:</b>	<b>Investment</b> 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.

**Sector:** Business services  
**Sub-Sector:** Legal services  
**Industry Classification:** Part of CPC 861  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Code of Organisation and Civil Procedure (Cap. 12)  
**Description:** **Investment and Cross-Border Trade in Services**  
Full admission to the Bar is required for the practice of legal services in respect of Maltese law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.  
To provide legal services in respect of Maltese law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.  
Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of Maltese law.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Pharmacy Licence Regulations (LN279/07) issued under the Medicines Act (Cap. 458)

<b>Description:</b>	<b>Investment</b> 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)).
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Higher education services Adult education services
<b>Industry Classification:</b>	CPC 923, CPC 924
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Legal Notice 296 of 2012
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Service suppliers seeking to provide privately funded higher or adult education services must obtain a licence from the Ministry of Education and Employment. The decision on whether to issue a licence may be discretionary.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Water transport Supporting services for water transport
<b>Industry Classification:</b>	CPC 721, part of 742, CPC 745, part of CPC 749
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Gozo Passenger and Goods Service (Fares) Regulations (SL499.31) Exclusive rights are allocated through public procurement procedures on the basis of contracts
<b>Description:</b>	<p><b>Investment, Cross-Border Trade in Services and International Maritime Transport Services</b></p> <p>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.</p> <p>Regarding the cabotage restriction between Malta and Gozo, exclusive rights are given according on 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 (Fares) Regulations (SL499.31).</p> <p>Nationality condition for supporting services.</p>



**Sector:** Transport services  
**Sub-Sector:** Other transport services  
**Industry Classification:** CPC 712  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Taxi Services Regulations (SL499.59)  
**Description:** **Investment and Cross-Border Trade in Services**  
Taxis: Numerical restrictions on the number of licences apply.  
Karozzini (horse drawn carriages): Numerical Restrictions on the number of licences apply.

**Sector:** Energy  
**Sub-Sector:** Electricity  
**Industry Classification:**  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Enemalta Act (Cap. 272)  
**Description:** **Investment**  
EneMalta plc has a monopoly for the provision of electricity.

## Reservations applicable in the Netherlands

<b>Sector:</b>	Supporting services for all modes of transport
<b>Sub-Sector:</b>	Customs clearance services
<b>Industry Classification:</b>	Part of CPC 748
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	General Customs Act (Algemene Douanewet)
<b>Description:</b>	<b>Cross-Border Trade in Services</b> The admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act (Algemene Douanewet). Customs representatives who are not a resident of or established in the Netherlands are required to take up residence or establish a fixed location in the Netherlands, before they may perform activities as an admitted customs representative.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access

<b>Level of Government:</b>	National
<b>Measures:</b>	Advocatenwet (Act on Advocates)
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.</p> <p>To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis.</p> <p>Only locally-licensed lawyers may use the name or title "Advocaat " according to articles 2(c), and 16(b), (c), (d) Advocatenwet (Act on Advocates). Only lawyers registered in the Dutch registry can use the title 'advocaat '. Instead of using the full term 'advocaat ', (non-registered) foreign lawyers are obliged to mention their home country professional organisation for the purposes of their activities in the Netherlands.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Hallmarking services
<b>Industry Classification:</b>	Part of CPC 893
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Waarborgwet 1986

**Description:** **Investment**  
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.

**Sector:** Health services

**Sub-Sector:** Veterinary services

**Industry Classification:** CPC 932

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Wet op de uitoefening van de diergeneeskunde 1990 (WUD)

**Description:** **Cross-Border Trade in Services**  
Access is restricted to natural persons.

**Sector:** Fishing, transport

**Sub-Sector:** All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing

Transport services (passengers and freight) by seagoing vessels

Pilotage and berthing services

Vessel salvage and refloating services

Other supporting services for water transport

Construction for waterways, harbours, dams and other water works

**Industry Classification:** ISIC rev 3.1 0501, ISIC rev 3.10502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882

<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Art. 311, paragraph 1.b of the Commercial Code (Wetboek van Koophandel)
<b>Description:</b>	<p><b>Investment and International Maritime Transport Services</b></p> <p>The ownership of a Dutch registered seagoing vessel is only possible for:</p> <ul style="list-style-type: none"> <li>(a) natural persons with the nationality of a Member State of the EU, the EEA or the Swiss Confederation;</li> <li>(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</li> <li>(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.</li> </ul> <p>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.</p>

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.

**Sector:** Energy

**Sub-Sector:** Electricity distribution

Transportation of natural gas

**Industry Classification:** ISIC rev 3.1 040, CPC 71310

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Elektriciteitswet 1998

Gaswet

**Description:** **Investment**

The ownership of the electricity network and the gas pipeline network are exclusively granted to the Dutch government (transmission systems) and other public authorities (distribution systems).

**Sector:** Mining and quarrying

**Sub-Sector:** Extraction of crude petroleum and natural gas

**Industry Classification:** ISIC rev 3.1 10, ISIC rev 3.1 11, ISIC rev 3.1 12, ISIC rev 3.1 13, ISIC rev 3.1 14

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Mijnbouwwet (Mining Act)

**Description:** **Investment**

The exploration for and exploitation of hydrocarbons in the Netherlands is always performed jointly by a private company and the public (limited) company designated by the Minister of Economic Affairs. Articles 81 and 82 of the Mining Act stipulate that all shares in this designated company must be directly or indirectly held by the Dutch State.

## **Reservations applicable in Poland**

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law of 24th March 1920 on the Acquisition of Real Estate by Foreigners (Journal of Laws of 2004 No. 167, item 1758 with later amendments)
<b>Description:</b>	<b>Investment</b> 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.
<b>Sector:</b>	Publishing and printing
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	ISIC rev 3.1 221, ISIC rev 3.1 222
<b>Type of Reservation:</b>	Senior management and boards of directors
<b>Level of Government:</b>	National



<b>Measures:</b>	Act of 26 January 1984 on Press law, Journal of Laws, No. 5, item 24, with subsequent amendments
<b>Description:</b>	<b>Investment</b> Nationality condition for the editor-in-chief of newspapers and journals.
<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Types of establishment
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act of 2 July 2004 on freedom of economic activity, arts. 13.3 and 95. 1
<b>Description:</b>	<b>Investment</b> The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office.  For all sectors except legal services and services provided by healthcare units, non-EU investors may undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic companies have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).

**Sector:** Business services  
**Sub-Sector:** Legal services  
**Industry Classification:** Part of CPC 861  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act of 5 July 2002 on the provision by foreign lawyers of legal assistance in the Republic of Poland, art. 19  
**Description:** **Investment and Cross-Border Trade in Services**  
Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.  
Foreign lawyers may establish only in the form of a registered partnership, a limited partnership, or a limited joint-stock partnership while domestic companies have access also to the forms of civil law partnership and professional partnership.

**Sector:** Business services  
**Sub-Sector:** Auditing services  
**Industry Classification:** CPC 86211, CPC 86212 other than accounting services  
**Type of Reservation:** Market access  
**Level of Government:** National

**Measures:** Act of 7 May 2009 on statutory auditors, audit firms and on public oversight - Journal of Laws, No. 77, item 649, with subsequent amendments

**Description:** **Investment and Cross-Border Trade in Services**  
Audit firms may be established only in certain Polish legal forms.

**Sector:** Health services

**Sub-Sector:** Veterinary services

**Industry Classification:** CPC 932

**Type of Reservation:** National treatment

**Level of Government:** National

**Measures:** Law of 21st December 1990 on the Profession of Veterinary Surgeon and Chambers of Veterinary Surgeons

**Description:** **Investment**  
For the provision of veterinary services by a physical person present in the territory of Poland, only nationals of a Member State of the EU may provide veterinary services. Foreign persons may apply for permission to practice.

**Sector:** Business services

**Sub-Sector:** Translation and interpretation services

**Industry Classification:** CPC 87905

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Act of 25 November 2004 on the profession of sworn translator or interpreter (Journal of Laws no 273 item 2702), art. 2.1

**Description:** **Investment and Cross-Border Trade in Services**  
Only natural persons may be sworn translators.

**Sector:** Financial services

**Sub-Sector:** Insurance and insurance-related services

**Industry Classification:**

**Type of Reservation:** National treatment  
Market access  
Cross-border supply of financial services

**Level of Government:** National

**Measures:** Act on insurance activity of May 22, 2003 (Journal of Laws 2003, No 124, item 1151)  
Act on insurance mediation of May 22, 2003 (Journal of Laws 2003, No 124, item 1154), arts. 16 and 31

**Description:** **Financial Services**  
Local incorporation (no branches) required for insurance intermediaries.

<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Supporting services for air transport
<b>Industry Classification:</b>	Part of CPC 742
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Polish Aviation Law of 3 July 2002, Articles 174.2 and 174.3
<b>Description:</b>	<b>Investment</b> For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases at airports, the possibility to supply certain categories of services will depend on the size of the airport. The number of suppliers in each airport may be limited due to available space constraints, and to not less than two suppliers for other reasons. For airport operation services, foreign participation is limited to 49 per cent.
<b>Sector:</b>	Energy
<b>Sub-Sector:</b>	Production, transmission and distribution of electricity Bulk storage services of liquids or gases Services incidental to energy distribution Wholesale or retail of electricity
<b>Industry Classification:</b>	ISIC rev 3.1 040, CPC 63297, CPC 74220, CPC 887

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Energy Law Act of 10 April 1997, arts. 32 and 33

**Description:** **Investment and Cross-Border Trade in Services**

The following activities are subject to licensing under the Energy Law Act:

- (a) the generation of fuels or energy, except for: generation of solid or gaseous fuels; generation of electricity using electricity sources of the total capacity of not more than 50 MW other than renewable energy sources; cogeneration of electricity and heat using sources of the total capacity of not more than five MW other than renewable energy sources; generation of heat using the sources of the total capacity of not more than five MW;
- (b) storage of gaseous fuels in storage installations, liquefaction of natural gas and regasification of liquefied natural gas at LNG installations, as well as the storage of liquid fuels, except for: the local storage of liquid gas at installations of the capacity of less than one MJ/s capacity and the storage of liquid fuels in retail trade;
- (c) the transmission or distribution of fuels or energy, except for: the distribution of gaseous fuels in grids of less than 1 MJ/s capacity and the transmission or distribution of heat if the total capacity ordered by customers does not exceed 5 MW;

- (d) the trade in fuels or energy, except for: the trade in solid fuels; the trade in electricity using installations of voltage lower than one kV owned by the customer; the trade in gaseous fuels if their annual turnover value does not exceed the equivalent of EUR 100,000; the trade in liquid gas, if the annual turnover value does not exceed EUR 10,000; and the trade in gaseous fuels and electricity performed on commodity exchanges by brokerage houses which conduct the brokerage activity on the exchange commodities on the basis of the Act of 26 October 2000 on commodity exchanges, as well as the trade in heat if the capacity ordered by the customers does not exceed five MW. The limits on turnover do not apply to wholesale trade services in gaseous fuels or liquid gas or to retail services of bottled gas.

A licence may only be granted by the Competent Authority to an applicant that has registered their principal place of business or residence in the territory of a Member State of the EU, Member State of the EEA or the Swiss Confederation.

## Reservations applicable in Portugal

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access Most-favoured-nation treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 15/2005, arts. 203,194 Portuguese Bar Statute (Estatuto da Ordem dos Advogados) and Decree-Law 229/2004, arts. 5, 7 - 9 Decree-Law 88/2003, arts. 77 and 102 Solicitadores Public Professional Association Statute (Estatuto da Câmara dos Solicitadores), as amended by Law 49/2004, by Law 14/2006 and by Decree-Law n.º 226/2008 Law 78/2001, arts. 31, 4. Regulation of family and labour mediation (Ordinance 282/2010) Law 21/2007 on criminal mediation, art. 12 Law 32/2004 (as modified by Decree-Law 282/2007 and Law 34/2009) on Insolvency administrator, arts. 3 and 5, among others Decree-Law 54/2004, art. 1 (Regime jurídico das sociedades de administradores de insolvência)



**Description:** **Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services, including representation before courts. Residency (commercial presence) is required in order to practice Portuguese law. The recognition of qualifications to practice Portuguese law is subject to a condition of reciprocity.

To provide legal services, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal; access to the profession of "solicitadores" is subject to a requirement of nationality of a Member State of the EU.

**Sector:** Business services

**Sub-Sector:** Accounting services

Auditing services

**Industry Classification:** CPC 86211, CPC 86212, CPC 86213, CPC 86219

**Type of Reservation:** Market access

**Level of Government:** National

**Measures:** Decree-Law 452/99, amended and republished by Decree-Law 310/2009 – Portuguese Public Professional Association Statute for Accountants (Estatuto da Ordem dos Técnicos Oficiais de Contas), arts. 85, 87

Decree-Law 487/99, amended and republished by Decree-Law 224/2008 – Portuguese Public Professional Association for Statutory Auditors (Estatuto da Ordem dos Revisores Oficiais de Contas). Arts. 95-97

**Description:** **Investment**

Accounting services: Only locally licensed accountants can own accountancy firms. However, accounting services may also be provided by a legal person incorporated under the Portuguese company code without such ownership restrictions, in so far as the actual accounting services are provided by a locally licensed accountant

**Sector:** Business services

**Sub-Sector:** Collection agency services  
Credit reporting services

**Industry Classification:** CPC 87901, CPC 87902

**Type of Reservation:** National treatment  
Market access

**Level of Government:** National

**Measures:** Law 49/2004

**Description:** **Investment**

Nationality of a Member State of the EU is required for the provision of collection agency services and credit reporting services.

**Sector:** Business services  
**Sub-Sector:** Industrial property agent  
**Industry Classification:** Part of CPC 861  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Decree-Law 15/95, as modified by Law 17/2010, on industrial property agents, art. 2  
Portaria 1200/2010, art. 5  
**Description:** **Cross-Border Trade in Services**  
Industrial property agents are subject to a condition of nationality of a Member State of the EEA.

**Sector:** Health services  
**Sub-Sector:** Veterinary services  
**Industry Classification:** CPC 932  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Decree-Law 368/91 (Statute of the Veterinary Professional Association)  
**Description:** **Cross-Border Trade in Services**  
Residency is required in order to provide veterinary services.

**Sector:** Business services  
**Sub-Sector:** Real estate services  
**Industry Classification:** CPC 821, CPC 822  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Decree-Law 211/2004 (arts. 3 and 25), as amended and republished by Decree-Law 69/2011

**Description:** **Investment and Cross-Border Trade in Services**  
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.

**Sector:** Business services  
**Sub-Sector:** Services related to agriculture  
**Industry Classification:** Part of CPC 88  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Decree Law 119/92  
Law 47/2011  
Decree Law 183/98

**Description:** **Cross-Border Trade in Services**  
The professions of biologist, chemical analyst and agronomist are reserved for natural persons.

**Sector:** Business services  
**Sub-Sector:** Security services  
**Industry Classification:** CPC 87302, CPC 87303, CPC 87304, CPC 87305, CPC 87309  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Law 34/2013  
Ordinance 273/2013  
**Description:** **Cross-Border Trade in Services**  
The provision of security services by a foreign supplier on a cross-border basis is not allowed.  
A nationality condition exists for specialised personnel.

**Sector:** Distribution  
**Sub-Sector:** Retailing Services  
**Industry Classification:** CPC 631, CPC 632 other than CPC 6321, CPC 63297  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Decree-Law No. 21/2009, 19 January  
Ordinances n.º 417/2009 and 418/2009, 16 April

<b>Description:</b>	<p><b>Investment</b></p> <p>A specific authorisation scheme exists for the installation of certain retail establishments. This relates to establishments having a sales area exceeding 2,000 m<sup>2</sup>, establishments belonging to a company or pertaining to a commercial group that have an accumulated sales area equal to or greater than 30 000 m<sup>2</sup>, or commercial outlets that have a gross floor area greater than or equal to 8000 m<sup>2</sup>. Micro-enterprises are excluded.</p> <p>Main criteria: Contribution to a multiplicity of commercial offers; assessment of services to consumer; quality of employment and corporate social responsibility; integration in urban environment; and contribution to eco-efficiency.</p>
<b>Sector:</b>	Distribution
<b>Sub-Sector:</b>	Retail sales of pharmaceutical, medical and orthopaedic goods
<b>Industry Classification:</b>	CPC 63211
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Decree-Law 307/2007, arts. 9, 14, 15 Ordinance 1430/2007
<b>Description:</b>	<p><b>Investment</b></p> <p>Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.</p> <p>In commercial companies where the capital is represented by shares, these shall be nominative. No person may hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.</p>

**Sector:** Financial services  
**Sub-Sector:** Insurance and insurance-related services  
**Industry Classification:**  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Chapter I, Section VI of Decree-Law 94-B/98, arts. 34, nr. 6, 7  
**Description:** **Financial Services**  
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 EU.

**Sector:** Financial services  
**Sub-Sector:** Banking and other financial services (excluding insurance)  
**Industry Classification:**  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Decree-Law 12/2006, as amended by Decree-Law 180/2007  
Decree-Law 357-A/2007, Regulation 7/2007-R, as amended by  
Regulation 2/2008-R  
Regulation 19/2008-R  
Regulation 8/2009

<b>Description:</b>	<b>Financial Services</b> Pension fund management may be provided only by specialised companies incorporated in Portugal for that purpose and by insurance companies established in Portugal and authorised to take up the life insurance business, or by entities authorised to pension fund management in other Member States of the EU. Direct branching from non-EU countries is not permitted.
<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5122, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Decree-Law 194/98 Decree-Law 197/98 Decree-Law 331/99



<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> To register a vessel on the national shipping register, foreign investors must have their principal office in Portugal.
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Road transport
<b>Industry Classification:</b>	CPC 71222
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Decree-Law 41/80, August 21
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment

## Reservations applicable in Romania

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	Acquisition of real estate
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access Most-favoured –nation treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Law 312/2005, regarding acquisition of property over land by foreign citizens and stateless persons, as well as foreign legal persons
<b>Description:</b>	<b>Investment</b> 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. 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.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services

<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Attorney Law Law for Mediation Law for the Notaries and the Notarial Activity
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.</p> <p>A foreign lawyer may practice the legal profession in one of the forms allowed under national law of their choice, on a non-discriminatory basis. These legal forms are described in art. 5 para. 1 of the Law 51/1995 (<i>individual law offices, associated law offices, professional civil companies, or limited-liability professional civil companies</i>).</p> <p>A foreign lawyer may not make oral or written conclusions before the courts and other judicial bodies, except for international arbitration.</p>
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC 86212 other than accounting services
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National

**Measures:** Emergency Governmental Ordinance no. 90/2008, with subsequent amendments, which transposed the provisions of Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC.

**Description:** **Investment and Cross-Border Trade in Services**  
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.

**Sector:** Financial services

**Sub-Sector:** Banking and other financial services (excluding insurance)

**Industry Classification:**

**Type of Reservation:** Market access  
National treatment

**Level of Government:** National

**Measures:** Law no. 297/2004 on capital markets  
CNVM ("Comisia Nationala a Valorilor Mobiliare") Regulation no. 2/2006 on regulated markets and alternative trading systems

**Description:** **Financial Services**  
Market operators are Romanian legal persons set up as joint stock companies according to the provisions of the Company Law. The alternative trading systems could be managed by a system operator set up under the conditions described above or by an investment firm authorised by CNVM.

<b>Sector:</b>	Fishing, transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing , aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5122, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Government Ordinance No. 42 of 28 August 1997 Ministerial Order No. 1627/2006
<b>Description:</b>	<b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b> The right to fly the Romanian flag is granted: <ul style="list-style-type: none"> <li>(a) to ships owned by Romanian natural or legal persons;</li> <li>(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;</li> </ul>

- (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 subparagraph (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.

**Sector:** Transport

**Sub-Sector:** Other scheduled passenger transportation  
Operators of road freight transport services  
Other non-scheduled passenger transportation

**Industry Classification:** CPC 7121, CPC 7122, CPC 7123

**Type of Reservation:** National treatment

**Level of Government:** National

**Measures:** Romanian law on road transportation (Government Ordinance no. 27/2011)

**Description:** **Cross-Border Trade in Services**

Road haulage and road passenger transport operators may only use vehicles that are registered in Romania, owned and used according to the Government Ordinance provisions.

## Reservations applicable in the Slovak Republic

**Sector:** Business services

**Sub-Sector:** Legal services

**Industry Classification:** Part of CPC 861

**Type of Reservation:** National treatment  
Market access

**Level of Government:** National

**Measures:** Act 586/2003 on Advocacy, art. 2, 12

**Description:** **Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of Slovakian law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar.

To provide legal services in respect of Slovakian law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of Slovakian law.

**Sector:** Mining and quarrying

**Sub-Sector:**

<b>Industry Classification:</b>	ISIC rev 3.1 10, ISIC rev 3.1 11, ISIC rev 3.1 12, ISIC rev 3.1 13, ISIC rev 3.1 14, CPC 7131
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act 51/1988 on Mining, art. 4a Act 313/1999 on Geological Activity, art. 5
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> For mining, activities related to mining and geological activity, incorporation in a Member State of the EU or a Member State of the EEA is required (no branching).
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC86212 other than accounting services
<b>Type of Reservation:</b>	National treatment Senior management and boards of directors Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act No 540/2007 on Auditors, arts. 3, 4, 5
<b>Description:</b>	<b>Investment</b> Only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State of the EU may be authorised to carry out audits in the Slovak Republic.



**Sector:** Business services  
**Sub-Sector:** Architectural services  
Urban planning and landscape architectural services  
Engineering services  
Integrated engineering services  
**Industry Classification:** CPC 8671, CPC 8672, CPC 8673, CPC 8674  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act 138/1992 on Architects and Engineers, arts. 3, 15, 15a, 17a, 18a  
**Description:** **Cross-Border Trade in Services**  
For the provision of these services by a physical person present in the territory of the Slovak Republic, membership in the Slovak Chamber of Architects or Slovak Chamber of Engineers is obligatory. Slovak residency is required for membership.

**Sector:** Health services  
**Sub-Sector:** Veterinary services  
**Industry Classification:** CPC 932  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Act 442/2004 on Private Veterinary Doctors, art. 2

**Description:** **Cross-Border Trade in Services**  
Obligatory membership in the Slovak Chamber of Veterinary Doctors.  
Residency in the Slovak Republic is required for membership.  
Access is restricted to natural persons only.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Act 140/1998 on drugs and medical devices, art. 35a  
Act 578/2004 on healthcare providers, medical employees,  
professional organisation

**Description:** **Investment and Cross-Border Trade in Services**  
Residency is required in order to obtain a licence as a pharmacist or to  
open a pharmacy for the retail of pharmaceuticals and certain medical  
goods to the public.

**Sector:** Education services  
**Sub-Sector:** Higher education services  
**Industry Classification:** CPC 92  
**Type of Reservation:** Market access  
**Level of Government:** National

<b>Measures:</b>	Law No. 131 of 21 February 2002 on Higher Education and on Changes and Supplements to Some Laws
<b>Description:</b>	<b>Investment</b> Establishment in a Member State of the EU is required to apply for state approval to operate as a privately funded higher education institution. This reservation does not apply to secondary technical and vocational education services.
<b>Sector:</b>	Environmental services
<b>Sub-Sector:</b>	Processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment
<b>Industry Classification:</b>	Part of CPC 9402
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Act 223/2001 on Waste
<b>Description:</b>	<b>Cross-Border Trade in Services</b> 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).
<b>Sector:</b>	Health services
<b>Sub-Sector:</b>	Medical and dental services, midwives services, nursing, physiotherapeutic and para-medical services

<b>Industry Classification:</b>	CPC 9312, CPC 9319
<b>Type of Reservation:</b>	Market access National
<b>Level of Government:</b>	Health services
<b>Measures:</b>	Act 576/2004 on Health Treatment Act 578/2004 on health care providers, medical employees, professional organisation
<b>Description:</b>	<b>Cross-Border Trade in Services</b> Services may only be provided by natural persons.
<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC 5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National

**Measures:**

Act 435/2000 on Maritime Navigation, art. 10

**Description:**

**Investment and International Maritime Transport Services**

In the Slovak Republic, 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.

## Reservations applicable in Slovenia

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Zakon o odvetništvu (Neuradno prečiščeno besedilo-ZOdv-NPB2 Državnega Zbora RS z dne 21.5.2009 (Attorneys Act) unofficial consolidated text prepared by the Slovenian parliament from 21.5.2009)
<b>Description:</b>	<b>Investment</b> Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Accounting and bookkeeping services Auditing services
<b>Industry Classification:</b>	CPC 86211, CPC 86212, CPC 86213, CPC 86219, CPC 86220
<b>Type of Reservation:</b>	National treatment Market access

**Level of Government:** National  
**Measures:** Zakon o revidiranju (Zrev-2 Uradni list RS, št. 65/2008), (Auditing Act - Official Gazette RS No 65/2008)

**Description:** **Cross-Border Trade in Services**  
Commercial presence is required.

**Sector:** Business services

**Sub-Sector:** Real estate services

**Industry Classification:** CPC 821, CPC 822

**Type of Reservation:** National treatment  
Market access  
Most-favoured-nation treatment

**Level of Government:** National

**Measures:** Real Estate Agencies Act

**Description:** **Cross-Border Trade in Services**  
In so far as Canada and its provinces and territories allow Slovenian nationals and enterprises to supply real estate agent services, Slovenia will allow nationals of Canada and enterprises to supply real estate agent services under the same conditions, in addition to the fulfilment of the following requirements: entitlement to act as a real estate agent in the country of origin, submission of the relevant document on impunity in criminal procedures, and inscription into the registry of real estate agents at the competent (Slovenian) ministry.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Law on Pharmacy Activities (Official Gazette No. 36/2004), arts. 2, 6-8, 13-14  
Medicinal Products Act (Official Gazette of the RS, no. 31/06, 45/08), arts. 17, 21, 74, 79, 81

**Description:** **Investment**  
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.

**Sector:** Education services  
**Sub-Sector:** Primary education services  
**Industry Classification:** CPC 921  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Organisation and Financing of Education Act (Official Gazette of Republic of Slovenia, no. 12/1996) and its revisions, art. 40



<b>Description:</b>	<b>Investment</b> Privately funded elementary schools may be founded by Slovenian natural or legal persons only. The service supplier must establish a registered office or branch office.
<b>Sector:</b>	Health and social services
<b>Sub-Sector:</b>	Human health services
<b>Industry Classification:</b>	CPC 931
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Law of Health Services, Official Gazette of the RS, No. 23/2005, arts. 1,3, 62-64 Infertility Treatment and Procedures of the Biomedically-Assisted Procreation Act, Official Gazette of the RS, No.: 70/00, arts. 15 and 16
<b>Description:</b>	<b>Investment</b> A state monopoly is reserved for the following services: Supply of blood, blood preparations, removal and preservation of human organs for transplant, sociomedical, hygiene, epidemiological and health-ecological services, patho-anatomical services, and biomedically-assisted procreation.

**Sector:** Financial services  
**Sub-Sector:** Banking and other financial services (excluding insurance)  
**Industry Classification:**  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Pension and Disability Insurance Act (Official Gazette no. 109/2006), art. 306

**Description:** **Financial Services**  
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.

**Sector:** Energy services  
**Sub-Sector:** Pipeline transportation of fuels  
Storage and warehouse of fuels transported through pipelines  
**Industry Classification:** CPC 7131, part of CPC 742  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Energetski zakon (Energetic Act), Official Gazette RS, No 27/07- consolidated text, 70/80, 22/2010

<b>Description:</b>	<p><b>Cross-Border Trade in Services</b></p> <p>A licence is required to perform the production, trading and distribution of liquid fuels, processing of oil and petroleum products, transmission and distribution of energy and fuels through networks, storing of gaseous, liquid and solid fuels, supply of electricity, gas or heat, operation of electricity or natural gas market, and representation and intermediation in electricity and natural gas markets.</p> <p>These activities are subject to registration, which is conditioned on establishment in Slovenia.</p>
<b>Sector:</b>	<p>Fishing</p> <p>Transport</p>
<b>Sub-Sector:</b>	<p>All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing</p> <p>Transport services (passengers and freight) by seagoing vessels</p> <p>Pilotage and berthing services</p> <p>Vessel salvage and refloating services</p> <p>Other supporting services for water transport</p> <p>Construction for waterways, harbours, dams and other water works</p>
<b>Industry Classification:</b>	<p>ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882</p>
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p> <p>Obligations</p>
<b>Level of Government:</b>	<p>National</p>
<b>Measures:</b>	<p>Article 210 of the Maritime Code</p>

**Description:**

**Investment, Cross-Border Trade in Services, and International Maritime Transport Services**

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 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.

## Reservations applicable in Spain

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Royal Decree 664/1999 of 23 April 1999 relating to foreign investment
<b>Description:</b>	<b>Investment</b> Foreign investment in activities directly relating to real estate investments for diplomatic missions by States that are not members of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place.
<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National

**Measures:** Estatuto General de la Abogacía Española, aprobado por Real Decreto 658/2001, art. 13.1<sup>a</sup>

**Description:** **Investment and Cross-Border Trade in Services**

Full admission to the Bar is required for the practice of legal services in respect of EU law and the law of a Member State of the EU, including representation before courts.

Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.

To provide legal services in respect of EU law and the law of a Member State of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis.

**Sector:** Business services

**Sub-Sector:** Auditing services

**Industry Classification:** CPC 86211, CPC 86212 other than accounting services

**Type of Reservation:** National treatment

**Level of Government:** National

**Measures:** Real Decreto Legislativo 1/2011 de 1 de julio por el que se aprueba el texto refundido de la Ley de Auditoria de Cuentas, arts. 8.1, 8.2.c, 9.2, 9.3,10.1

**Description:** **Cross-Border Trade in Services**  
Statutory auditors are subject to a nationality of a Member State of the EU condition. This reservation does not apply to the auditing of non-EU companies listed in a Spanish regulated market.

**Sector:** Business services

**Sub-Sector:** Intellectual property attorney

**Industry Classification:** Part of CPC 861

**Type of Reservation:** National treatment

Market access

**Level of Government:** National

**Measures:** Ley 11/1986, de 20 de marzo, de Patentes de Invención y Modelos de utilidad, arts. 155-157

**Description:** **Cross-Border Trade in Services**  
Industrial property attorneys are subject to a nationality of a Member State of the EU condition.

**Sector:** Health services

**Sub-Sector:** Veterinary services

**Industry Classification:** CPC 932

**Type of Reservation:** National treatment

Market access

**Level of Government:** National  
**Measures:** Real Decreto 1840/2000. Estatutos Generales de la Organización Colegial Veterinaria Española (Statute of the Veterinary Association of Spain), arts. 62, 64

**Description:** **Cross-Border Trade in Services**  
Membership in a professional association is obligatory and subject to a nationality of a Member State of the EU condition, which may be waived through a bilateral professional agreement.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of tobacco  
**Industry Classification:** CPC 63108  
**Type of Reservation:** National treatment  
Market access

**Level of Government:** National  
**Measures:** Ley 13/1998 de 4 de Mayo de Ordenación del Mercado de Tabacos y Normativa Tributaria, art. 4

**Description:** **Investment and Cross-Border Trade in Services**  
State monopoly on retail sales of tobacco. Establishment is subject to a requirement of nationality of a Member State of the EU.

**Sector:** Distribution  
**Sub-Sector:** Retail sales of pharmaceutical, medical and orthopaedic goods  
**Industry Classification:** CPC 63211



<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Ley 16/1997, de 25 de abril, de regulación de servicios de las oficinas de farmacia (Law 16/1997, of 25 April, regulating services in pharmacies), arts. 2, 3.1
<b>Description:</b>	<p><b>Investment</b></p> <p>Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.</p> <p>Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.</p>
<b>Sector:</b>	Education services
<b>Sub-Sector:</b>	Higher education services
<b>Industry Classification:</b>	CPC 923
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Ley Orgánica 6/2001, de 21 de Diciembre, de Universidades. (Law 6 / 2001 of 21 December, on Universities), art. 4
<b>Description:</b>	<p><b>Investment</b></p> <p>An authorisation is required in order to open a privately funded university which issues recognised diplomas or degrees; the procedure involves obtaining the advice of the Parliament. An economic needs test is applied, main criteria are population size and density of existing establishments.</p>

<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance and insurance-related services
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Real Decreto Legislativo 6/2004, de 29 de octubre, por el que se aprueba el texto refundido de la Ley de ordenación y supervisión de los seguros privados (Law on regulation and supervision of private insurance)
<b>Description:</b>	<b>Financial Services</b> Before establishing a branch or agency in Spain in order to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.
<b>Sector:</b>	Tourism and travel related services
<b>Sub-Sector:</b>	Tourist guides services
<b>Industry Classification:</b>	CPC 7472
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	Regional (Sub-federal)

**Measures:****Andalucía**

Decreto 80/2010, de 30 de marzo, de simplificación de trámites administrativos y de modificación de diversos Decretos para su adaptación al Decreto-ley 3/2009, de 22 de diciembre, por el que se modifican diversas Leyes para la transposición en Andalucía de la Directiva relativa a los Servicios en el Mercado Interior, art 3.5

**Aragón**

Decreto 264/2007, de 23 de octubre, del Gobierno de Aragón, por el que se aprueba el Reglamento de Guías de Turismo, art. 13

**Cantabria**

Decreto 51/2001, de 24 de julio, art. 4, por el que se modifica el Decreto 32/1997, de 25 de abril, por el que se aprueba el reglamento para el ejercicio de actividades turístico-informativas privadas

**Castilla y León**

Decreto 25/2000, de 10 de febrero, por el que se modifica el Decreto 101/1995, de 25 de mayo, por el que se regula la profesión de guía de turismo de la Comunidad Autónoma de Castilla y León.

**Castilla la Mancha**

Decreto 96/2006, de 17 de julio, de Ordenación de las Profesiones Turísticas.

**Cataluña**

Decreto Legislativo 3/2010, de 5 de octubre, para la adecuación de normas con rango de ley a la Directiva 2006/123/CE, del Parlamento y del Consejo, de 12 de diciembre de 2006, relativa a los servicios en el mercado interior, art. 88.

**Comunidad de Madrid**

Decreto 84/2006, de 26 de octubre del Consejo de Gobierno, por el que se modifica el Decreto 47/1996, de 28 de Marzo.

### **Comunidad Valenciana**

Decreto 90/2010, de 21 de mayo, del Consell, por el que se modifica el reglamento regulador de la profesión de guía de turismo en el ámbito territorial de la Comunitat Valenciana, aprobado por el Decreto 62/1996, de 25 de marzo, del Consell.

### **Extremadura**

Decreto 43/2000, de 22 de febrero, por el que se modifica el Decreto 12/1996, de 6 de febrero, por el que se aprueba el reglamento de la actividad profesional de Guía Turístico

### **Galicia**

Decreto 42/2001, de 1 de febrero, de Refundición en materia de agencias de viajes, guías de turismo y turismo activo.

### **Illes Balears**

Decreto 136/2000, de 22 de septiembre, por el cual se modifica el Decreto 112/1996, de 21 de junio, por el que se regula la habilitación de guía turístico en las Islas Baleares.

### **Islas Canarias**

Decreto 13/2010, de 11 de febrero, por el que se regula el acceso y ejercicio de la profesión de guía de turismo en la Comunidad Autónoma de Canarias, art 5

### **La Rioja**

Decreto 20/2000, de 28 de abril, de modificación del Decreto 27/1997, de 30 de abril, por el que se aprueba el Reglamento regulador de la profesión de Guías de Turismo.

### **Navarra**

Decreto 125/95, de 20 de mayo, por el que se regula la profesión de guías de turismo en Navarra.

## **Principado de Asturias**

Decreto 59/2007, de 24 de mayo, por el que se aprueba el Reglamento regulador de la profesión de Guía de Turismo en el Principado de Asturias.

## **Región de Murcia**

Decreto n.º 37/2011, de 8 de abril, por el que se modifican diversos decretos en materia de turismo para su adaptación a la ley 11/1997, de 12 de diciembre, de turismo de la Región de Murcia tras su modificación por la ley 12/2009, de 11 de diciembre, por la que se modifican diversas leyes para su adaptación a la directiva 2006/123/CE, del Parlamento Europeo y del Consejo de 12 de diciembre de 2006, relativa a los servicios en el mercado interior (los guías podrían ser extranjeros si tienen homologación de las titulaciones requeridas)

### **Description:**

#### **Cross-Border Trade in Services**

Nationality of a Member State of the EU is required for the provision of tourist guide services.

### **Sector:**

Fishing, transport

### **Sub-Sector:**

All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing

Transport services (passengers and freight) by seagoing vessels

Pilotage and berthing services

Vessel salvage and refloating services

Other supporting services for water transport

Construction for waterways, harbours, dams and other water works

<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.10502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Law of Ports and Maritime Shipping(Royal Legislative Decree 2/2011) Articles 251, 252, 253, and Additional Disposition 16 th indent 4.a) as well as Article 6, in Royal Decree 1516/2007 on the legal regime of cabotage and maritime navigation of public interest
<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> 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 Special Register, the owner company must be established in the Canary Islands.

## **Reservations applicable in Sweden**

<b>Sector:</b>	All sectors
<b>Sub-Sector:</b>	
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Lag om utländska filialer m.m (Foreign Branch Offices Act) (1992:160) Aktiebolagslagen (Companies Act) (2005:551), The Co-operative Economic Associations Act (1987:667) Act on European Economic Interest Groupings (1994:1927)

**Description:****Investment**

A foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director and the vice-managing director, if appointed, of the branch, must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative.

A Swedish limited liability company may be established by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the legislation in a state within the EEA and that has its registered office, headquarters 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 per cent of the members of the board of directors, at least 50 per cent 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 or 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 or society.

Corresponding conditions prevail for establishment of all other types of legal entities.

<b>Sector:</b>	Animal husbandry
<b>Sub-Sector:</b>	Reindeer husbandry
<b>Industry Classification:</b>	ISIC rev 3.1 014
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Reindeer Husbandry Act (1971:437), para. 1
<b>Description:</b>	<b>Investment</b> Only Sami people may own and practice reindeer husbandry.
<b>Sector:</b>	Fishing and aquaculture
<b>Sub-Sector:</b>	

**Industry Classification:** ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 882

**Type of Reservation:** National treatment  
Market access

**Level of Government:** National

**Measures:** Maritime Law (1994:1009)  
Fisheries Act (1993:787)  
Ordinance for fishing, aquaculture and the fishing industry (1994:1716)  
The Fishing Regulations of the National Board of Fisheries (2004:25)  
The Ship Security Regulation (2003:438)

**Description:** **Investment and Cross-Border Trade in Services**

Professional fishing is fishing with a professional fishing licence or fishing by foreign fishermen holding a specific permit to fish professionally in Swedish territorial waters or in the Swedish economic zone.

A professional fishing licence may be given to a fisherman for whom fishing is essential to his living and where the fishing has a connection to the Swedish fishing industry. A connection to Swedish fishing industry could for example be demonstrated if the fishermen lands half his catch during a calendar year (in value) in Sweden, if half the fishing trips depart from a Swedish harbour or half of the fishermen in the fleet are domiciled in Sweden.

For vessels over five meters, a vessel permit is needed together with the professional fishing licence. A permit is granted if, among other things, the vessel is registered in the national registry, the vessel has a real economic connection to Sweden, the permit holder is a fisherman with a professional fishing licence and if the commander of the vessel is a fisherman with a professional fishing licence.

The commander of a fishing vessel over 20 gross tonnages shall be a national of a Member State of the EEA. Exemptions may be granted by the Swedish Transport Agency.

A ship shall be deemed Swedish and can carry the Swedish flag if more than half 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 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.

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Rättegångsbalken (The Swedish Code of Judicial Procedure) (1942:740) The Swedish Bar Association Code of Conduct adopted 29 August 2008

**Description:****Investment and Cross-Border Trade in Services**

For admission to the Bar, which is required only for the use of the Swedish title "*advokat*", residency within the EU, EEA or the Swiss Confederation is required. Exemptions may be granted by the board of the Swedish Bar Association. Admission to the Bar is not necessary for the practice of 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 the Swiss Confederation.

Members conducting their practice in the form of a company or a partnership 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.

Only a Member may directly or indirectly, or through a company, practice as an advocate, own shares in the company or be a partner. Only a 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.

**Sector:**

Business services

**Sub-Sector:**

Auditing services

**Industry Classification:**

CPC 86211, CPC86212 other than accounting services

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Revisorslagen (Auditors Act) (2001:883) Revisionslag (Auditing Act) (1999:1079) Aktiebolagslagen (Companies Act) (2005:551) Lag om ekonomiska föreningar (The Co-operative Economic Associations Act) (1987:667) Others, regulating the requirements to make use of approved auditors
<b>Description:</b>	<p><b>Investment and Cross-Border Trade in Services</b></p> <p>Only auditors approved in Sweden, authorised auditors and registered auditing firms may perform statutory auditing services in certain legal entities, including in all limited companies, as well as for natural persons.</p> <p>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).</p> <p>Residency within the EEA or the Swiss Confederation is required for approval.</p> <p>The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden.</p> <p>Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise.</p>

**Sector:** Business services  
**Sub-Sector:** Rental or leasing of vehicles without operators  
**Industry Classification:** CPC 831  
**Type of Reservation:** National treatment  
**Level of Government:** National  
**Measures:** Lag (1998:424) om biluthyrning (Act on renting and leasing cars)  
**Description:** **Cross-Border Trade in Services**  
Suppliers of rental or leasing services of cars and certain off-road vehicles (terrängmotorfordon) without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, among other things, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden.

**Sector:** Business services  
**Sub-Sector:** Rental or leasing services without operators  
Rental or leasing of ships  
**Industry Classification:** CPC 83103  
**Type of Reservation:** National treatment  
Market access  
**Level of Government:** National  
**Measures:** Sjölagen (Maritime Law) (1994:1009), Chapter 1, § 1

**Description:****Investment**

To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish influence means a proportionally large share of Swedish ownership in the ship, and that the operation of the ship is located in Sweden.

Foreign ships may be granted an exemption from this rule where they are rented or leased by Swedish legal persons through bareboat charter contracts. To be granted an exemption, the bareboat charter contract must be provided to the Swedish Maritime Administration and demonstrate that the charterer takes full responsibility for operation and crew of the leased or rented ship. The duration of the contract should be at least one to two years.

**Sector:**

Business services

**Sub-Sector:**

Other business services

**Industry Classification:**

CPC 87909

**Type of Reservation:**

Market access

**Level of Government:**

National

**Measures:**

Cooperative building societies law (1991:614)

**Description:****Cross-Border Trade in Services**

The economic plan for a building society must be certified by two persons. These persons must be publicly approved by authorities in the EEA.

**Sector:** Other business services n.e.c.  
**Sub-Sector:** Pawn-shops  
**Industry Classification:** Part of CPC 87909  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** PAWN SHOP ACT (1995:1000)  
**Description:** **Investment**  
Pawn-shops must be established as a limited liability company or as a branch.

**Sector:** Distribution services  
**Sub-Sector:** Retailing services  
**Industry Classification:** Part of CPC 631, part of CPC 6322  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** The Alcohol Act (2010:1622)  
**Description:** **Investment and Cross-Border Trade in Services**  
Systembolaget AB has a governmental monopoly on retail sales of liquor, wine and beer (except non-alcoholic beer). Alcoholic beverages are beverages with an alcohol content over 2.25 percentage per volume. For beer, the limit is an alcohol content over 3.5 percentage per volume.



**Sector:** Printing and publishing  
**Sub-Sector:**  
**Industry Classification:** ISIC rev 3.1 22, CPC 88442  
**Type of Reservation:** National treatment  
**Level of Government:** National  
**Measures:** The Freedom of the Press Act (1949:105)  
Fundamental law on Freedom of Expression (1991:1469)  
Act on ordinances for the Freedom of the Press Act and the  
Fundamental law on Freedom of Expression (1991:1559)

**Description:** **Investment and Cross-Border Trade in Services**  
Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State 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.

**Sector:** Environmental services  
**Sub-Sector:** Protection of ambient air and climate  
**Industry Classification:** CPC 9404  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** The Vehicles Act (2002:574)

<b>Description:</b>	<b>Cross-Border Trade in Services</b> Only entities established in Sweden or having their principal seat in Sweden are eligible for accreditation to perform control services of exhaust gas.
<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance and insurance-related services
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	National treatment
<b>Level of Government:</b>	National
<b>Measures:</b>	Lag om försäkringsförmedling (Insurance Mediation Act) (2005:405), Chapter 3, § 2
<b>Description:</b>	<b>Financial Services</b> Insurance mediation undertakings not incorporated in Sweden may establish only through a branch.
<b>Sector:</b>	Financial services
<b>Sub-Sector:</b>	Insurance and insurance-related services
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Cross-border supply of financial services
<b>Level of Government:</b>	National
<b>Measures:</b>	Foreign Insurers Business in Sweden Act (1998:293)

<b>Description:</b>	<b>Financial Services</b> 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.
<b>Sector:</b>	Financial Services
<b>Sub-Sector:</b>	Banking and other financial services (excluding insurance)
<b>Industry Classification:</b>	
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Sparbankslagen (Savings Bank Act) (1987:619), Chapter 2, § 1, part 2
<b>Description:</b>	<b>Financial Services</b> A founder of a savings bank shall be a natural person resident in a Member State of the EEA.
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship other than fishing and aquaculture, but including transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works

<b>Industry Classification:</b>	CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590
<b>Type of Reservation:</b>	National treatment Market access Obligations
<b>Level of Government:</b>	National
<b>Measures:</b>	Maritime Act (1994:1009), Ship safety Ordinance (1994:1009) The Ship Security Regulation (2003:438)
<b>Description:</b>	<p><b>Investment, Cross-Border Trade in Services, and International Maritime Transport Services</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>A separate Swedish reservation applies to vessels used for fishing and aquaculture.</p>
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Rail transport services

<b>Industry Classification:</b>	CPC 7111
<b>Type of Reservation:</b>	Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	Järnvägslagen (Rail road Act) (2004:519), Chapter 5, Section 2c
<b>Description:</b>	<p><b>Investment</b></p> <p>Picking up and setting down passengers on the line between Stockholm City and Arlanda Airport (where Arlanda is the starting or final destination of the journey) is limited to one operator. The operator for the line between Arlanda and Stockholm may allow other operators to use their line. This reservation does not apply to transport of passengers between Arlanda and other destinations than Stockholm.</p>
<b>Sector:</b>	Transport
<b>Sub-Sector:</b>	Operators of road haulage and road passenger transport services
<b>Industry Classification:</b>	CPC 712
<b>Type of Reservation:</b>	<p>National treatment</p> <p>Market access</p> <p>Most-favoured-nation treatment</p>
<b>Level of Government:</b>	National
<b>Measures:</b>	<p>Yrkestrafiklag (2012:210) (Act on professional traffic)</p> <p>Lag om vägtrafikregister (2001:558) (Act on road traffic registry)</p> <p>Yrkestrafikförordning (2012:237) (Government regulation on professional traffic)</p> <p>Taxitrafiklag (2012:211) (Act on Taxis)</p> <p>Taxitrafikförordning (2012:238) (Government regulation on taxis)</p>

**Description:****Cross-Border Trade in Services**

In order to engage in the occupation of road transport operator, a Swedish licence is needed. Criteria for receiving a taxi licence include that the company has appointed a natural person to act as the transport manager (a *de facto* residency requirement – see the Swedish reservation on types of establishment).

Criteria for receiving a licence for other road transport operators require that the company be established in the EU, have an establishment situated in Sweden and have appointed a natural person to act as the transport manager, who must be resident in the EU.

Licences are granted on non-discriminatory terms, except that operators of road haulage and road passenger transport services may as a general rule only use vehicles that are registered in the national road traffic registry. If a vehicle is registered abroad, owned by a natural or legal person whose principal residence is abroad and is brought to Sweden for temporary use, the vehicle may be temporarily used in Sweden. Temporary use is usually defined by the Swedish Transport Agency as meaning not more than one year.

Operators of cross-border road haulage and road passenger transport services abroad need to be licensed for such operations by the competent authority in the country where they are established. Additional requirements for cross-border trade may be regulated in bilateral road transport agreements. For vehicles where no such bilateral agreement is applicable, a licence is also needed from the Swedish Transport Agency.

## Reservations applicable in the United Kingdom

<b>Sector:</b>	Business services
<b>Sub-Sector:</b>	Legal services
<b>Industry Classification:</b>	Part of CPC 861
<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	Regional
<b>Measures:</b>	For England and Wales, the Solicitors Act 1974, the Administration of Justice Act 1985 and the Legal Services Act 2007 For Scotland, the Solicitors (Scotland) Act 1980 and the Legal Services (Scotland) Act 2010 For Northern Ireland, the Solicitors (Northern Ireland) Order 1976 In addition, the measures applicable in each jurisdiction include any requirements set by professional and regulatory bodies.
<b>Description:</b>	<b>Investment and Cross-Border Trade in Services</b> Residency (commercial presence) may be required for the provision of some UK domestic legal services by the relevant professional or regulatory body. To provide legal services in respect of EU law and the law of Member States of the EU, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. In addition, national law may include non-discriminatory requirements as to the organisation of the permitted legal forms.

**Sector:** Health services  
**Sub-Sector:** Veterinary services  
**Industry Classification:** CPC 932  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Veterinary Surgeons Act (1966)  
**Description:** **Investment and Cross-Border Trade in Services**  
Access through partnership or natural persons only.  
Physical presence is required to perform veterinary surgery. It is a criminal act under the Veterinary Surgeons Act for anyone in the UK who is not a veterinary surgeon (and a member, therefore, of the Royal College of Veterinary Surgeons (RCVS)) to perform veterinary surgery.

**Sector:** Energy  
**Sub-Sector:** Extraction of crude petroleum and natural gas, services incidental to mining, related scientific and technical consulting services  
**Industry Classification:** ISIC rev 3.1 11, CPC 883, CPC 8675  
**Type of Reservation:** Market access  
**Level of Government:** National  
**Measures:** Petroleum Act 1988  
**Description:** **Investment and Cross-Border Trade in Services**  
A licence is necessary to undertake exploration and production activities on the UK Continental Shelf (UKCS), and to provide services which require direct access to or exploitation of natural resources.



This reservation applies to production licences issued with respect to the UK Continental Shelf. To be a Licensee, a company must have a place of business within the UK. That means either: (a) a staffed presence in the UK; (b) registration of a UK company at Companies House; or (c) registration of a UK branch of a foreign company at Companies House. This requirement exists for any company applying for a new licence and for any company seeking to join an existing licence by assignment. It applies to all licences and to all enterprises, whether operator or not.

To be a party to a Licence that covers a producing field, a company must: (a) be registered at Companies House as a UK company; or (b) carry on its business through a fixed place of business in the UK as defined in section 148 of the Finance Act 2003 (which normally requires a staffed presence).

<b>Sector:</b>	Fishing Transport
<b>Sub-Sector:</b>	All commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing Transport services (passengers and freight) by seagoing vessels Pilotage and berthing services Vessel salvage and refloating services Other supporting services for water transport Construction for waterways, harbours, dams and other water works
<b>Industry Classification:</b>	ISIC rev 3.1 0501, ISIC rev 3.1 0502, CPC 5133, CPC5223, CPC 721, CPC 74520, CPC 74540, CPC 74590, CPC 882

<b>Type of Reservation:</b>	National treatment Market access
<b>Level of Government:</b>	National
<b>Measures:</b>	The Merchant Shipping (Registration of Ships) Regulations 1993 and the Merchant Shipping Act 1995
<b>Description:</b>	<b>Investment and International Maritime Transport Services</b> 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.

---