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PROPOSAL

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	14 October 2015
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

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Subject:	ANNEX to the Proposal for a Council Decision establishing the position to be taken on behalf of the European Union within the Council for Trade in Services of the World Trade Organization to seek approval for preferential treatment going beyond market access to be unilaterally offered by the European Union to services and services suppliers of Least-Developed Countries on the basis of the LDC Services Waiver
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Delegations will find attached document COM(2015) 501 final - ANNEX 1.

Encl.: COM(2015) 501 final - ANNEX 1



Brussels, 14.10.2015
COM(2015) 501 final

ANNEX 1

ANNEX

to the

Proposal for a Council Decision

establishing the position to be taken on behalf of the European Union within the Council for Trade in Services of the World Trade Organization to seek approval for preferential treatment going beyond market access to be unilaterally offered by the European Union to services and services suppliers of Least-Developed Countries on the basis of the LDC Services Waiver

ADDENDUM

THE EUROPEAN UNION'S NOTIFICATION OF PREFERENTIAL TREATMENT IT INTENDS TO GRANT TO SERVICES AND SERVICES SUPPLIERS OF LEAST-DEVELOPED COUNTRIES

Notification to the Council for Trade in Services

The Permanent Mission of the European Union to the World Trade Organization in Geneva has the honour to notify to the World Trade Organization Council for Trade in Services the preferential treatment which the European Union intends to make available to services and services suppliers of Least-Developed Countries in accordance with the decision by Ministers at the WTO's Eighth Ministerial Conference on *Preferential Treatment to Services and Service Suppliers of Least-Developed Countries* (WT/L/847), and the decision by Ministers at the WTO's Ninth Ministerial Conference on *Operationalization of the Waiver Concerning Preferential Treatment to Services and Services Suppliers of Least-Developed Countries* (WT/L/918).

The preferential treatment is intended to be made in sectors and modes of supply that are of particular export interest to Least-Developed Countries, as set out in *The Collective Request Pursuant to the Bali Decision on the Operationalization of the LDC Services Waiver Concerning Preferential Treatment to Services and Service Suppliers of Least Developed Countries* (S/C/W/356). The European Union intends to maintain these preferences for the period of the Waiver, unless notification a contrario.

EUROPEAN UNION
SCHEDULE - TRADE IN SERVICES

HEADNOTES

1.1 The EU maintains that the right to submit to a review (e.g. an authorisation and/or notification procedure) the direct or indirect acquisition and/or control of a company or firm or the establishment of a new company or firm on national security grounds, under existing or future legislation, will be preserved and does not require specific reservations in the offer.

1.2 For greater certainty, for the EU, the obligation to grant national treatment does not entail the requirement to extend to nationals or juridical persons of LDC Members the treatment granted in a Member State to the nationals and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to legal persons of the LDC Members established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those legal persons established within the EU which are owned or controlled by nationals of the LDC Member.

1.3 The EU further reserves the right to make technical changes to this Schedule and to correct any errors, omissions or inaccuracies. This Schedule does not contain commitments on audio-visual services

1.4. Nothing in this Schedule shall be construed to require the privatisation of public undertakings or to impose any obligation with respect to government procurement.

1.5. The EU reserves the right to maintain or introduce any measures with respect to subsidies.

1.6. Consistent with the provisions of this Schedule, the EU retains the right to regulate and to introduce new regulations to meet legitimate policy objectives.

1.7. The EU is examining the interface between its regulatory framework on audit services and the EU's present and future international obligations. This process may lead to further modifications or clarification of this Schedule.

1.8. Notwithstanding its obligation on market access, the EU may require that in the case of incorporation under its own law including the respective law of the individual Member States of the European Union, investors and service suppliers must adopt a specific legal form. To the extent that such requirement is applied in a non-discriminatory manner, it does not need to be specified in this Schedule in order to be maintained or adopted by the EU or its respective Member State.

1.9. Nothing in this Schedule shall be construed to require the EU to compensate for inherent competitive disadvantages which result from the foreign character of the relevant services or services suppliers.

1.10. This Schedule shall not apply to measures affecting natural persons seeking access to the employment market of the EU, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis. Nothing in this Schedule shall prevent the EU from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to LDC Members under the terms of a specific commitment.

1.11. This Schedule does not cover services relating to the use of nuclear energy for peaceful purposes.

2. Lists of commitments

2.1 The sectors liberalised by the EU pursuant to the Annexes and, by means of reservations, the market access and national treatment limitations applicable to services and service suppliers of LDC Members in those sectors, are set out in lists of commitments included in the Annexes

- a. List of commitments relating to commercial presence (Annex A)
- b. List of commitments relating to cross-border supply of services (Annex B)
- c. List of reservations relating to business visitors for establishment purposes, intra-corporate transferees and service sellers (Annex C)
- d. List of reservations relating to contractual services suppliers and independent professionals (Annex D)

3. Obligations concerning temporary presence of natural persons for business purposes.

3.1 Annex C and D specify commitments and measures by the EU concerning the entry into and temporary stay¹ within a Member State of the following categories of natural persons providing services, or except where otherwise indicated in the sector specific part of the annexes².

For the purpose of Annex C and D:

3.2. Business visitors for establishment purposes ("BVEP") mean natural persons employed in a senior position within a juridical person of a LDC Member who are responsible for setting up an establishment. They do not offer or provide services or engage in any other economic activity than required for establishment purposes. They do not receive remuneration from a source located within the Member State concerned. The service provider has its principal place of business in the territory of a LDC Member and has no other representative office, branch or subsidiary in the Member State concerned.

For sectors committed under mode 3 and subject to any reservation inscribed under that mode, entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.

3.3. Intra-corporate transferees ("ICT") mean natural persons who reside outside the territory of the Member States at the time of the application and who have been employed by a juridical person of a LDC Member or its branch or have been partners in it for at least one year immediately preceding the date of admission, and who are temporarily transferred in the context of the provision of a service through commercial presence in the territory of the Member State concerned. The natural person concerned must belong to one of the following categories:

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

¹ All other requirements of EU and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements.

² Commitments do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.

- directing the establishment or a department or sub-division thereof; and
 - supervising and controlling the work of other supervisory, professional or managerial employees; and
 - having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions.
- (b) Specialists: Persons working within a juridical person who possess specialised knowledge essential to the establishment's production, research equipment, techniques, processes, procedures or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.
- (c) Graduate trainees: Persons who possess a university degree and are temporarily transferred for career development purposes or to obtain training in business techniques or methods. The recipient company in the EU may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training.

For sectors committed under mode 3 and subject to any reservation inscribed under that mode entry and stay is limited to a maximum of three years in the case of Managers and Specialists, and to twelve months in the case of Graduate trainees.

3.4. Services sellers ("SeSe") mean natural persons who are representatives of a services supplier of a LDC Member seeking entry and temporary stay in the territory of a Member State for the purpose of negotiating the sale of services, or entering into agreements to sell services for that supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within the Member State concerned, nor are they commission agents.

For sectors committed under modes 1, 2 and 3 and subject to any reservation inscribed under these modes entry and temporary stay is permitted for a period of up to 90 days in any twelve month period.

3.5. 'Contractual services suppliers' (CSS) mean natural persons employed by a juridical person of a LDC Member which itself is not an agency for placement and supply services of personnel nor acting through such an agency, has not established in the territory of a Member State and has

concluded a bona fide contract to supply services with a final consumer in that Member State, requiring the presence on a temporary basis of its employees in that Member State, in order to fulfil the contract to provide services.

3.6. 'Independent professionals' (IP) mean natural persons engaged in the supply of a service and established as self-employed in the territory of a LDC Member who have not established in the territory of the Member States and who have concluded a bona fide contract other than through an agency for placement and supply services of personnel to supply services with a final consumer in a Member State, requiring their presence on a temporary basis in that Member State in order to fulfil the contract to provide services.

4. Contractual services suppliers and independent professionals

4.1. Contractual services suppliers. The EU shall allow the supply of services into the territory of its Member States by contractual services suppliers of the LDC Members through presence of natural persons, subject to the conditions specified below and in this schedule, in the following sub-sectors:

- (1) Legal advisory services in respect of international public law and foreign law (i.e. non-EU law)
- (2) Accounting and bookkeeping services
- (3) Taxation advisory services
- (4) Architectural services
- (5) Urban planning and landscape architecture services
- (6) Engineering services
- (7) Integrated Engineering services
- (8) Medical and dental services
- (9) Veterinary services
- (10) Midwives services
- (11) Services provided by nurses, physiotherapists and paramedical personnel
- (12) Computer and related services

- (13) Research and development services
- (14) Advertising services
- (15) Market Research and Opinion Polling
- (16) Management consulting services
- (17) Services related to management consulting
- (18) Technical testing and analysis services
- (19) Related scientific and technical consulting services
- (20) Maintenance and repair of equipment, including transportation equipment, notably in the context of an after-sales or after-lease services contract
- (21) Translation and interpretation services
- (22) Site investigation work
- (23) Higher education services (only privately-funded services)
- (24) Environmental services
- (25) Travel agencies and tour operators' services
- (26) Tourist guides services

The commitments undertaken by the EU are subject to the following conditions:

- (a) The natural persons must be engaged in the supply of a service on a temporary basis as employees of a juridical person, which has obtained a service contract for a period not exceeding twelve months.
- (b) The natural persons entering the EU must be offering such services as an employee of the juridical person supplying the services for at least the year immediately preceding the date of submission of an application for entry into the EU. In addition, the natural persons must possess, at the date of submission of an application for entry into the EU, at least three years professional experience¹ in the sector of activity which is the subject of the contract.

¹ Obtained after having reached the age of majority.

- (c) The natural persons entering the EU must possess
 - (i) a university degree or a qualification demonstrating knowledge of an equivalent level¹ and
 - (ii) professional qualifications where this is required to exercise an activity pursuant to the law, regulations or requirements of the EU applicable where the service is supplied.
- (d) The natural person shall not receive remuneration for the provision of services other than the remuneration paid by the contractual service supplier during its stay in the EU.
- (e) The temporary entry and stay of natural persons within the EU shall be for a cumulative period of not more than six months or, in the case of Luxemburg, twenty-five weeks, in any twelve-month period or for the duration of the contract, whichever is less.
- (f) Access accorded under these provisions relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the EU where the service is provided.
- (g) The number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws, regulations and requirements of the EU where the service is supplied.
- (h) Other discriminatory limitations, including on the number of natural persons in the form of economic needs tests, which are specified in this Schedule.

4.2. Independent professionals. The EU shall allow the supply of services into the territory of its Member States by independent professionals of LDC Members, subject to the conditions specified below and in this Schedule, in the following sub-sectors:

- (1) Legal advisory services in respect of international public law and foreign law (i.e. non-EU law)
- (2) Architectural services
- (3) Urban planning and landscape architecture services

¹ Where the degree or qualification has not been obtained in the EU where the service is supplied, the relevant entity of the EU may evaluate whether this is equivalent to a university degree required in its territory.

- (4) Engineering services
- (5) Integrated Engineering services
- (6) Computer and related services
- (7) Research and development services
- (8) Market Research and Opinion Polling
- (9) Management consulting services
- (10) Services related to management consulting
- (11) Translation and interpretation services.

The commitments undertaken by the EU are subject to the following conditions:

- (a) The natural persons must be engaged in the supply of a service on a temporary basis as self-employed persons established in a LDC Member and must have obtained a service contract for a period not exceeding twelve months.
- (b) The natural persons entering the EU must possess, at the date of submission of an application for entry into the EU, at least six years professional experience in the sector of activity which is the subject of the contract.
- (c) The natural persons entering the EU must possess
 - (i) a university degree or a qualification demonstrating knowledge of an equivalent level ¹ and
 - (ii) professional qualifications where this is required to exercise an activity pursuant to the law, regulations or requirements of the EU applicable where the service is supplied.
- (d) The temporary entry and stay of natural persons within the EU shall be for a cumulative period of not more than six months or, in the case of Luxembourg, twenty-five weeks, in any twelve-month period or for the duration of the contract, whichever is less.
- (e) Access accorded under the provisions of this Article relates only to the service activity which

¹ Where the degree or qualification has not been obtained in the EU where the service is supplied, the relevant entity may evaluate whether this is equivalent to a university degree required in its territory.

is the subject of the contract and does not confer entitlement to exercise the professional title of the EU where the service is provided.

- (f) Other discriminatory limitations, including on the number of natural persons in the form of economic needs tests, which are specified in Schedule.

5. For the purpose of this Schedule the following abbreviations are used:

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

LIST OF EU'S COMMITMENTS ON COMMERCIAL PRESENCE

(referred to in Headnote 2)

1. The list of commitments below indicates the services liberalised by the EU pursuant to Headnote 2 above and, by means of reservations, the market access and national treatment limitations that apply to commercial presence of services and services suppliers of LDC Members in those services. The lists are composed of the following elements:
 - (a) A first column indicating the sector or sub-sector in which the commitment is assumed by the EU, and the scope of liberalisation to which the reservations apply.
 - (b) A second column describing the applicable reservations.

When the column referred to under (b) only includes EU reservations applicable in specific Member States, for Member States not mentioned therein the EU undertakes commitments in the sector concerned without reservations (the absence of EU reservations applicable in specific Member States in a given sector is without prejudice to horizontal reservations or to sectoral EU-wide reservations that may apply).

Sectors or sub-sectors not mentioned in the list below are not committed.

2. In identifying individual sectors and sub-sectors:
 - (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC prov*, 1991.
 - (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC ver 1.0*, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the LDC Members.
4. In accordance with Headnote 1.5., the list below does not include measures concerning subsidies granted by the EU and Member States.
5. In accordance with Headnote 1.8. non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p style="text-align: center;">Real estate</p> <p>In AT, BG, CY, CZ, DK, EE, ES, EL, FI, HR, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors ¹</p>
ALL SECTORS	<p style="text-align: center;">Public utilities</p> <p>EU: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators. ^{2 3}</p>
ALL SECTORS	<p style="text-align: center;">Types of establishment</p> <p>EU: Treatment accorded to subsidiaries (of third country companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the European Union is not extended to branches or agencies established in a Member State by a third country company.</p> <p>In BG: Establishment of branches is subject to authorisation</p> <p>In EE: At least one half of the members of the management board shall have their residence in the EU.</p> <p>In FI: A foreigner carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the EU. For all sectors except telecommunications services, nationality condition and residency requirement for at least half of the ordinary and deputy members of the Board of Directors. Company exemptions may, however, be granted. If a foreign organization intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required of a foreign organization or a private person, who is not an EU Citizen. For telecommunications services, permanent residency for half of the founders and half of the members of the board of directors. If the founder is a juridical person, residence requirement for that juridical person.</p> <p>In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activity</p>

¹ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

² Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical.

³ This limitation does not apply to telecommunications services and to computer and related services.

Sector or sub-sector	Description of reservations
	<p>In BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign mother company represented by the office.</p> <p>In PL: With the exception of financial services, unbound for branches. Non-EU investors can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership).</p> <p>In RO: The sole administrator or the chairman of the Board of Administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>In SE: A foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the EEA. A natural person not 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.</p> <p>For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50% of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society.</p> <p>Corresponding conditions prevail for establishment of all other types of legal entities.</p> <p>In SI: The establishment of branches by foreign companies is conditioned with the registration of the parent company in a court register in the country of origin for at least one year.</p> <p>In SK: A foreign natural person whose name is to be registered in the Commercial Register as a person authorized to act on behalf of the entrepreneur is required to submit a residence permit for the Slovak Republic.</p>
ALL SECTORS	<p>Investment</p> <p>In ES: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly</p>

Sector or sub-sector	Description of reservations
	by foreign governments, need prior authorisation by the government.

Sector or sub-sector	Description of reservations
	<p>In BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 per cent, the transfer of these shares to third parties needs authorisation. 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. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling foreign participation require permission for a) prospecting, development or extraction of natural resources from the territorial sea, the continental shelf or the exclusive economic zone and b) acquisition of a controlling participation in companies engaged in any of the activities specified under a).</p> <p>In FR: Foreign purchases exceeding 33,33 per cent of the shares of capital or voting rights in existing French enterprise, or 20 per cent in publicly quoted French companies, are subject to the following regulations:</p> <ul style="list-style-type: none"> - investments of less than 7.6 million Euros in French enterprises with a turnover not exceeding 76 million Euros are free, after a delay of 15 days following prior notification and verification that these amounts are met; - after a period of one month following prior notification, authorisation is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. <p>Foreign participation in newly privatized companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not holder of a permanent residence permit.</p> <p>In FI: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees or with a turnover exceeding 168 million Euros or with a balance sheet total exceeding 168 million Euros) is subject to confirmation by the Finnish authorities; the confirmation may be denied only if an important national interest would be jeopardized. These limitations do not apply to telecommunications services</p> <p>In HU: Unbound for foreign participation in newly privatized companies</p> <p>In IT: Exclusive rights may be granted or maintained to newly-privatized companies. Voting rights in newly privatized companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.</p>

Sector or sub-sector	Description of reservations
ALL SECTORS	<p data-bbox="863 237 1074 271">Geographical zones</p> <p data-bbox="523 300 1382 394">In FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.</p> <p data-bbox="523 423 1374 544">In ES: Full admission to the Bar, required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law.</p>

Sector or sub-sector	Description of reservations
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ¹ (excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, <i>huissiers de justice</i> or other <i>officiers publics et ministériels</i>)	<p>In AT: Foreign lawyers' (who must be fully qualified in their home country) equity participation and shares in the operating result of any law firm may not exceed 25 per cent. They may not have decisive influence in decision making.</p> <p>In BE: Quotas apply for appearing before the "Cour de cassation" in non-criminal cases.</p> <p>In CY: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.</p> <p>In HR.: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia (Croatian title "odvjetnici"). Citizenship requirement for membership in the Bar Council.</p> <p>In FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas.</p> <p>In DK: Only lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In FR: Some types of legal form ("association d'avocats" and "société en participation d'avocat") are reserved to lawyers fully admitted to the Bar in FR. 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 FR.</p>

¹ Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EC law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EC law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EC acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EC since it involves practice of EC and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	<p>In HU: Commercial presence should take the form of partnership with a Hungarian barrister (ügyvéd) or a barrister's office (ügyvédi iroda), or representative office.</p> <p>In PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership. Legal advisory and legal representational services on tax matters shall only be performed by specific entities such as tax advisors, legal advisors and barristers – registered in Poland. Legal entities, can provide tax advisory only in the legal form of limited liability companies or joint stock companies, registered in Poland.</p>

Sector or sub-sector	Description of reservations
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>In AT: Foreign accountants' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent, if they are not members of the Austrian Professional Body</p> <p>In CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.</p>
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>In AT: Foreign auditors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent, if they are not members of the Austrian Professional Body</p> <p>In CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In CZ and SK: At least 60 per cent of capital share or voting rights are reserved to nationals</p> <p>In CZ: Only auditors approved in the Czech Republic may perform auditing services. In legal entities the majority of voting shares must belong to the auditors approved in the Czech Republic. The majority of persons in a statutory body must be of the auditors approved in the Czech Republic.</p> <p>In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountant have to obtain permission from the Danish Commerce and Companies Agency</p> <p>In ES: Condition of nationality for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law.</p> <p>In FI: Residency requirement for at least one of the auditors of a Finnish Liability company</p> <p>In HR: None, except that auditing can be performed only by legal persons.</p> <p>In LV: In a commercial company of sworn auditors more than 50 per cent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the EU.</p> <p>In LT: Not less than 75 per cent of shares should belong to EU auditors or auditing companies.</p> <p>In SE: Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of</p>

Sector or sub-sector	Description of reservations
	<p data-bbox="523 241 1409 300">“approved auditor” and “authorised auditor” may only be used by auditors approved or authorised in Sweden.</p> <p data-bbox="523 331 1374 389">In SI: The share of foreign persons in auditing companies may not exceed 49 per cent of the equity.</p>

Sector or sub-sector	Description of reservations
c) Taxation Advisory Services (CPC 863) ¹	<p>In AT: Foreign tax advisors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p> <p>In CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In CZ: Taxation services may be provided by natural persons only who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors.</p>
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	<p>In BG: For projects of national or regional significance, foreign investors have to act in partnership with or as subcontractors of local investors.</p> <p>In CY: Unbound</p> <p>In LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree are required.</p> <p>In SK: Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency requirement, however exceptions might be considered.</p>
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	<p>In BG: For projects of national or regional significance, foreign investors have to act in partnership with or as subcontractors of local investors.</p> <p>In CY: Unbound</p>
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	<p>In AT: Unbound except for dental services and for psychologists and psychotherapists, where: none</p> <p>In DE: Economic needs test when medical doctors and dentists are authorized to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region.</p> <p>In CY, CZ, FI: Unbound</p> <p>In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle".</p> <p>In LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region.</p> <p>In BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account the</p>

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

Sector or sub-sector	Description of reservations
	<p>population and already existing medical and dental services.</p> <p>In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; autopsy</p> <p>In UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p>

Sector or sub-sector	Description of reservations
i) Veterinary services (CPC 932)	In AT, CY: Unbound In CZ: Access is restricted to natural persons only. In BG: Economic needs test. Main criteria: population and density of existing business In HU: Economic needs test. Main criteria: labour market conditions in the sector
j) 1. Midwives services (part of CPC 93191)	In BG, CY, CZ, FI, MT, SI: Unbound In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". In LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	In AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutritionists In BG, CY, CZ, MT: Unbound In FI, SI: Unbound for Physiotherapists and Paramedical Personnel In FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". In LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector In LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ¹	In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound In BE, DE, DK, EE, FR, IT, HR, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In ES: Access restricted to natural persons only. Monopoly for pharmacists of supply of pharmaceuticals to the general public. Establishment of new pharmacies is subject to an economic needs test.
B. Computer and Related Services (CPC 84)	None

¹ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
C. Research and Development Services a) R and D services on natural sciences (CPC 851) b) R and D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ¹ c) Interdisciplinary R and D services (CPC 853)	EU: For publicly funded R and D services, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU
D. Real Estate Services ²	
a) Involving Own or Leased Property (CPC 821)	None
b) On a Fee or Contract Basis (CPC 822)	None In CY: Unbound
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	In CY: Reservations on the maximum level of non-EU ownership in a ship. In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. In SE: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships.
b) Relating to Aircraft (CPC 83104)	EU: Aircraft used by air carriers of the European Union have to be registered in the Member State licensing the air carrier or elsewhere in the European Union. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors).
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None

¹ Part of CPC 85201 which is to be found under 1.A.h)- Medical and dental services.

² The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None
e) Relating to personal and household goods (CPC 832)	In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound for CPC 83202
f) Telecommunications equipment rental (CPC 7541)	None
F. Other Business Services	
a) Advertising (CPC 871)	None
b) Market Research and Opinion Polling (CPC 864)	None
c) Management Consulting Services (CPC 865)	None
d) Services Related to Management Consulting (CPC 866)	In HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services (CPC 8676)	None In CY: Unbound for Chemists and Biologists
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None

Sector or sub-sector	Description of reservations
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	In BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound In ES: Prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation.
i) 2. Placement Services (CPC 87202)	In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK: Unbound In BE, FR, IT: State monopoly In DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market
i) 3. Supply Services of office support personnel (CPC 87203)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound In IT: State monopoly
i) 4 Model agency Services (part of CPC 87209)	None. In CY: Unbound
j) 1. Investigation Services (CPC 87301)	In BE, BG, CY, CZ, DE, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services In BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations In ES: The provision of security services by a foreign provider on a cross-border basis is not allowed. Nationality condition for natural and juridical persons and for private security personnel. In HR: Unbound.

Sector or sub-sector	Description of reservations
k) Related Scientific and Technical Consulting Services (CPC 8675)	In FR: Foreign investors require a specific authorisation for exploration and prospecting services
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	In LV: State monopoly In SE: Economic needs tests apply when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	In SE: Economic needs tests apply when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None

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

Sector or sub-sector	Description of reservations
m) Building-Cleaning Services (CPC 874)	None
n) Photographic Services (CPC 875)	None
o) Packaging Services (CPC 876)	None
p) Printing and Publishing (CPC 88442)	In HR: Residency requirements for publisher and editorial board. In LT, LV: Establishment rights in publishing sector granted only to nationally incorporated juridical persons (no branches) In PL: Nationality requirement for the editor-in-chief of newspapers and journals In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be citizens of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden.
q) Convention Services (part of CPC 87909)	None
r) 1. Translation and Interpretation Services (CPC 87905)	In DK: Authorisation for authorised public translators and interpreters may limit the scope of activity In HR: Unbound for translation and interpretation services for/before Croatian courts. In PL: Unbound for the supply of sworn interpretation services In BG, HU, SK: Unbound for official translation and interpretation
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None
r) 3. Collection Agency Services (CPC 87902)	In IT, PT: Nationality condition for investors In CZ: Unbound
r) 4. Credit reporting services (CPC 87901)	In BE: For consumer credit databanks, nationality condition for investors In IT, PT: Nationality condition for investors
r) 5. Duplicating services (CPC 87904) ¹	None
r) 6. Telecommunications consulting services (CPC 7544)	None

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

Sector or sub-sector	Description of reservations
r) 7. Telephone answering services (CPC 87903)	None
2. COMMUNICATION SERVICES	
A. Postal and Courier Services (Services relating to the handling ¹ of postal items ² according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ³ , including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ⁴ , iii) Handling of addressed press products ⁵ , (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services ⁶ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, (vii) Document exchange ⁷	None ⁸

- ¹ The term "handling" should be taken to include clearance, sorting, transport and delivery.
- ² "Postal item" refers to items handled by any type of commercial operator, whether public or private.
- ³ E.g. letter, postcards.
- ⁴ Books, catalogues are included hereunder.
- ⁵ Journals, newspapers, periodicals.
- ⁶ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.
- ⁷ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.
- ⁸ For subsectors i) to iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.

Sector or sub-sector	Description of reservations
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams ¹ , plus the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235 ² and part of CPC 73210 ³)	
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁴ , excluding broadcasting ⁵	None ⁶

¹ "Items of correspondence": a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

² Transportation of mail on own account by any land mode.

³ Transportation of mail on own account by air.

⁴ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.

⁵ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁶ Footnote for clarification purposes: Some Member States of the European Union maintain public participation in certain telecommunication operators. In some Member States the right is reserved to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.

Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ¹	EU: service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications In BE: Unbound
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	In BG: For projects of national or regional significance, foreign investors have to act in partnership of as subcontractors of local investors In CY: Unbound
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. For the distribution of pharmaceutical products and of tobacco products, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. In FI: Unbound for distribution of alcoholic beverages and wholesale of pharmaceutical products. In HR: Unbound for distribution of tobacco products.
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None
b) Other Commission Agents' Services (CPC 621)	None

¹ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

Sector or sub-sector	Description of reservations
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ¹)	In FR, IT: State monopoly on tobacco In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.

¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.

Sector or sub-sector	Description of reservations
<p>C. Retailing Services ¹</p> <p>Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 61113 and part of CPC 6121)</p> <p>Retailing Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p> <p>(Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ² (CPC 632 excluding CPC 63211 and 63297)</p>	<p>In IT: State monopoly on tobacco</p> <p>In ES: State monopoly on tobacco. Establishment is subject to an EU nationality condition. Only natural persons (tobacconists) are permitted to provide retail services of tobacco products. Each tobacconist cannot obtain more than one license, and cannot have professional or employment relationship with any of the importers, manufacturers or wholesale distributors of tobacco products, unless such linkage ends before the final award of the license.</p> <p>In BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>In IE, SE: Unbound for the retail sale of alcoholic beverages</p>
D. Franchising (CPC 8929)	None
5. EDUCATIONAL SERVICES (only privately funded services)	

¹ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 13.E and 13.F.

² Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

Sector or sub-sector	Description of reservations
<p>A. Primary Education Services (CPC 921)</p> <p>B. Secondary Education Services (CPC 922)</p> <p>C. Higher Education Services (CPC 923)</p> <p>D. Adult Education Services (CPC 924)</p>	<p>EU: Participation of private operators in the education network is subject to concession</p> <p>In AT: Unbound for higher education services. Unbound for education services for adults by means of radio or television broadcasting</p> <p>In BG: Unbound for the supply of primary and/or secondary education services by foreign natural persons and associations and for the supply of higher education services</p> <p>In CZ, SK: Nationality condition for majority of members of the Board. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310).</p> <p>In CY, FI, MT, RO, SE: Unbound</p> <p>In EL: Nationality condition for majority of members of the Board in primary and secondary schools. Unbound for higher education institutions granting recognised States diplomas</p> <p>In ES, IT: Needs test for opening private universities authorised to issue recognised diplomas or degrees; procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments</p> <p>In HR: Unbound for <u>Primary Education Services</u> (CPC 921). For <u>Secondary Education Services</u>: None for legal persons.</p> <p>In HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licenses</p> <p>In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224)</p> <p>In SI: Unbound for primary schools. Nationality condition for majority of members of the Board in secondary and high schools</p>
<p>E. Other education services (CPC 929)</p>	<p>In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound</p> <p>In CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for majority of members of the Board</p>

Sector or sub-sector	Description of reservations
6. ENVIRONMENTAL SERVICES	
<p>A. Waste Water Services (CPC 9401) ¹</p> <p>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</p> <p>a) Refuse Disposal Services (CPC 9402)</p> <p>b) Sanitation and Similar Services (CPC 9403)</p> <p>C. Protection of ambient air and climate (CPC 9404) ²</p> <p>D. Remediation and clean up of soil and waters</p> <p>a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ³</p> <p>E. Noise and vibration abatement (CPC 9405)</p> <p>F. Protection of biodiversity and landscape</p> <p>a) Nature and landscape protection services (part of CPC 9406)</p> <p>G. Other environmental and ancillary services (CPC 9409)</p>	None

¹ Corresponds to sewage services.

² Corresponds to Cleaning Services of Exhaust Gases.

³ Corresponds to parts of Nature and Landscape Protection Services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>In AT: The licence for branch offices of foreign insurers has to be denied if the insurer, in the home country, does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.</p> <p>In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.</p> <p>In EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.</p> <p>In FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the EU, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>In BG, PL: Local incorporation (no branches) required for insurance intermediaries.</p> <p>In PT: In order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of an EU Member State.</p> <p>In SK: Foreign national may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches).</p> <p>In SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in the Republic of Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches). For sole proprietors, a residence in the Republic of Slovenia is required.</p> <p>In SE: Insurance broking undertakings not incorporated in Sweden may establish only through a branch.</p>

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	<p data-bbox="523 237 1414 389">EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State, is required to perform the activities of management of unit trusts and investment companies</p> <p data-bbox="523 421 1406 544">In BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residence in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors.</p> <p data-bbox="523 575 1414 698">In CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches)</p> <p data-bbox="523 730 1394 882">In FI: At least one half of the founders, the members of the board of directors, at least one ordinary and one deputy member of the supervisory board and the person entitled to sign in the name of the credit institution shall have their permanent residence in the EU. Exemption from these requirements may be granted by the competent authorities.</p> <p data-bbox="523 913 1390 1003">In HR: None, except for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.</p> <p data-bbox="523 1034 1409 1187">In HU: Branches of foreign institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.</p>

Sector or sub-sector	Description of reservations
	<p>In IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the European Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (I) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (II) be authorised in another Member State in accordance with the EU Investment Services Directive.</p> <p>In IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under EU legislation, the trustee/ depository is required to be incorporated in Italy or in another Member State of the EU and established through a branch in Italy. Management companies of UCITS not harmonised under EU legislation are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment-firms and companies managing UCITS harmonised under EU legislation having their legal head office in the EU, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>In LT: For the purpose of asset management, incorporation as a specialised management company (no branches) is required. Only firms having their registered office in Lithuania can act as the depositories of the assets.</p> <p>In PT: Pension fund management may be provided only by specialized 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 EU Member States (unbound for direct branching from non-EU countries).</p> <p>In RO: Branches of foreign institutions are not allowed to provide asset management services</p>

Sector or sub-sector	Description of reservations
	<p>In SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches).</p> <p>In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds)</p> <p>In SE: A founder of a savings bank shall be a natural person resident in the EU.</p>
<p>8. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)</p>	
<p>A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)</p>	<p>EU: Participation of private operators in the health and social network is subject to concession. Economic needs tests may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.</p> <p>In AT, SI: Unbound for ambulance services</p> <p>In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services</p> <p>In CZ, FI, MT, PL, SE, SK: Unbound</p> <p>In HU, SI: Unbound for social services</p> <p>In BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes</p> <p>In CY: Unbound for hospital services, ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes</p>

Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ¹	In BG: Incorporation is required (no branches) In IT: Economic needs tests applied on bars, cafes and restaurants. Main criteria: population and density of existing establishments In HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of the Republic of Croatia which can be denied.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	In BG: Unbound for direct branching (incorporation is required) In CY: Foreign service providers have to be represented by a resident Travel Office In CZ: Economic needs test based on population criterion In PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches)
C. Tourist Guides Services (CPC 7472)	None In CY: Nationality condition
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound In BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192) and ancillary theatrical services (CPC 96193) In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services In LV: Unbound except for cinema theatre operation services (part of CPC 96199)
B. News and Press Agencies Services (CPC 962)	In CZ: Unbound In FR: Foreign participation in companies publishing publications in the French language may not exceed 20 per cent of the capital or of voting rights in the company. Establishment of press agencies by foreign investors is subject to reciprocity.
C. Libraries, archives, museums and other cultural services, (CPC 963)	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound In AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.

¹ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 1.12E.a) Ground handling services.

Sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	In AT, SI: Unbound for ski school services and mountain guide services In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound
E. Recreation park and beach Services (CPC 96491)	None
11. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ¹	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment In BG: Unbound for direct branching (incorporation is required) In BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PL, PT, RO, SI and SE: Feeder services by authorisation.
B. Internal Waterways Transport	

¹ Includes feeder services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

Sector or sub-sector	Description of reservations
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	<p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment</p> <p>In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens.</p> <p>In BG: Unbound for direct branching (incorporation is required)</p> <p>In FI: Services can be provided only by ships operating under the Finnish flag.</p> <p>In HR: Unbound.</p>
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	<p>In BG: Unbound for direct branching (incorporation is required)</p> <p>In HR, LT: Unbound.</p>

Sector or sub-sector	Description of reservations
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	<p>In EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator</p> <p>In EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment</p> <p>In AT, BG: Exclusive rights and/or authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU</p> <p>In BG, CZ: Unbound for direct branching (incorporation is required)</p> <p>In FI, LV: Authorisation required, not extended to foreign registered vehicles</p> <p>In LV and SE: Requirement on established entities to use vehicles with national registration</p> <p>In ES: Economic needs test for CPC 7122. Main criteria: Local demand</p> <p>In IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment</p> <p>In ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment</p> <p>In FR : Unbound for intercity bussing services</p>
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ¹).	<p>In AT, BG: Exclusive rights and/or authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU</p> <p>In BG, CZ: Unbound for direct branching (incorporation is required)</p> <p>In ES: Unbound</p> <p>In FI, LV: Authorisation required, not extended to foreign registered vehicles</p> <p>In LV and SE: Requirement on established entities to use vehicles with national registration</p> <p>In IT, SK: Economic needs test. Main criteria is local demand</p>
E. Pipeline transport of goods other than fuel ² (CPC 7139)	AT: Exclusive rights can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU

¹ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and courier services.

² Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.

Sector or sub-sector	Description of reservations
12. SERVICES AUXILIARY TO TRANSPORT ¹	
<p>A. Services auxiliary to Maritime Transport</p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime Freight Forwarding Services</p> <p>g) Rental of Vessels with Crew (CPC 7213)</p> <p>h) Pushing and towing services (CPC 7214)</p> <p>i) Supporting services for maritime transport (part of CPC 745)</p> <p>j) Other supporting and auxiliary services (including catering) (part of CPC 749)</p>	<p>In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: For pushing and towing services and for supporting services for maritime transport unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment</p> <p>In IT: Economic needs test for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment</p> <p>In BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent.</p> <p>In CY: Unbound for rental of vessels with crew</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance</p> <p>In FI: Pushing and towing services can be provided only by ships operating under the Finnish flag.</p> <p>In HR: Unbound for c) Customs Clearance Services, d) Container Station and Depot Services, e) Maritime Agency Services and f) Maritime Freight Forwarding Services.</p> <p>For a) Maritime Cargo Handling Services, b) Storage and warehousing Services, j) Other supporting and auxiliary services (including catering), h) Pushing and towing services and i) Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.</p> <p>In MT: Unbound for Customs Clearance Services</p>

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

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterway transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for pushing and towing services and supporting services for internal waterway transport.</p> <p>In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens.</p> <p>In BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent</p> <p>In HU: Participation of the State may be required in an establishment</p> <p>In FI: Pushing and towing services can be provided only by ships operating under the Finnish flag.</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>.</p> <p>In HR: Unbound.</p>
<p>C. Services auxiliary to rail transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p>	<p>In BG: Unbound for direct branching (incorporation is required) Participation in Bulgarian companies is limited to 49 per cent</p> <p>In CZ: Unbound for direct branching (incorporation is required)</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance</p> <p>In HR: Unbound for pushing and towing services.</p>

Sector or sub-sector	Description of reservations
d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	<p>In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU</p> <p>In BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent</p> <p>In FI: For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles</p> <p>In HR: Unbound for Rental of Commercial Road Vehicles with Operators.</p> <p>In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance</p>
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	<p>EU: Categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons.</p> <p>In HR: Unbound.</p> <p>In BG: Unbound for direct branching (incorporation is required)</p>
b) Storage and warehouse services (part of CPC 742)	<p>In BG: Unbound for direct branching (incorporation is required)</p> <p>In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons</p>

Sector or sub-sector	Description of reservations
c) Freight transport agency services (part of CPC 748)	In BG: Unbound for direct branching (incorporation is required) In CZ: Unbound In SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance
d) Rental of aircraft with crew (CPC 734)	EU: Aircraft used by carriers of the European Union have to be registered in the EU Member State licensing the carrier or elsewhere in the EU and shall be subject to approval in accordance with the applicable European Union or national law on aviation safety. Waivers can be granted for short term lease contracts or under exceptional circumstances. BG: Unbound for direct branching (incorporation is required)
e) Sales and Marketing	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers BG: Unbound for direct branching (incorporation is required)
f) Computer Reservations System	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers In BG: Unbound for direct branching (incorporation is required)
g) Airport management	In BG: Unbound for direct branching (incorporation is required) In PL: Foreign participation is limited to 49 per cent
F. Services auxiliary to pipeline transport of goods other than fuel ¹ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES, under 13.C.

Sector or sub-sector	Description of reservations
13. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ¹	None In CY: Unbound
B. Pipeline Transportation of fuels (CPC 7131)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	In PL: Investors from countries which are energy suppliers may be prohibited from obtaining control of the activity. Unbound for direct branching (incorporation is required).
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	EU: Unbound for wholesale trade services of electricity, steam and hot water.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water In BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment In CY: Unbound

¹ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Sector or sub-sector	Description of reservations
G. Services incidental to energy distribution (CPC 887)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, where: none In SI: Unbound except for services incidental to the distribution of gas, where: none.
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None
b) Hairdressing services (CPC 97021)	In CY: Unbound In IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	In IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business
d) Other beauty treatment services n.e.c. (CPC 97029)	In IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ¹ (CPC ver. 1.0 97230)	None
g) Telecommunications connection services (CPC 7543)	None

¹ Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical services, 1.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8 C).

LIST OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES

(referred to in Headnote 2)

1. The list of commitments below indicates the services sectors liberalised by the EU pursuant to Headnote 2 above, and, by means of reservations, the market access and national treatment limitations that apply to services and services suppliers of LDC Members in those sectors. The list is composed of the following elements:

(a) A first column indicating the sector or sub-sector in which the commitment is assumed by the EU, and the scope of liberalisation to which the reservations apply.

(b) A second column describing the applicable reservations

When the column referred to under (b) only includes EU reservations applicable in specific Member State, for Member States not mentioned therein the EU undertakes commitments in the sector concerned without reservations (the absence of EU reservations applicable in specific Member States in a given sector is without prejudice to horizontal reservations or to sectoral EU-wide reservations that may apply).

Cross-border supply of services in sectors or sub-sectors and not mentioned in the list below is not committed.

2. In identifying individual sectors and sub-sectors:
 - (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC prov*, 1991.
 - (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC ver 1.0*, 1998.
3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to service suppliers of LDC Members.
4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
5. In accordance with Headnote 1. 5 the list below does not include measures concerning subsidies granted by the EU and Member States.
6. In accordance with headnote 1.8. non-discriminatory requirements as regards the types of legal form of an service supplier are not included in the list below.
7. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate For Modes 1 and 2 In AT, BG, CY, CZ, DK, EE, EL, FI, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors ¹
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ² (excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, <i>huissiers de justice</i> or other <i>officiers publics et ministériels</i>)	For Modes 1 and 2 In AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition In BE, LU, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In BE quotas apply for appearing before the "Cour de cassation" in non-criminal cases. In BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required. In ES: Full admission to the Bar, required for the practice of legal services in respect of domestic (EU and Member State) law, including representation

¹ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

² Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EC law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EC law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EC acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EC since it involves practice of EC and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	<p>before courts. Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law. Industrial property attorneys are subject to an EU nationality condition.</p> <p>In FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition</p> <p>In HR: Unbound for practicing of Croatian law.</p>

Sector or sub-sector	Description of reservations
	<p>In HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>In DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.</p>
<p>b) 1. Accounting and Bookkeeping Services</p> <p>(CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>For Mode 1</p> <p>In FR, HU, IT, MT, RO, SI: Unbound</p> <p>In AT: Nationality condition for representation before competent authorities</p> <p>In CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In PL: Statutory audit activities may be carried out only by locally approved statutory auditors or audit firms</p> <p>For Mode 2</p> <p>None</p>
<p>b) 2. Auditing services</p> <p>(CPC 86211 and 86212 other than accounting services)</p>	<p>For Mode 1</p> <p>In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound</p> <p>In AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p> <p><u>In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch.</u></p> <p>In SE: Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden.</p>

Sector or sub-sector	Description of reservations
	<p data-bbox="582 271 1334 331">In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practise in Lithuania</p> <p data-bbox="582 365 708 394">For Mode 2</p> <p data-bbox="582 427 643 456">None</p>

Sector or sub-sector	Description of reservations
c) Taxation Advisory Services (CPC 863) ¹	For Mode 1 In AT: Nationality condition for representation before competent authorities In CY: Authorisation is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. In CZ: Taxation services may be provided by natural persons only who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors. In BG, MT, PL, RO and SI: Unbound For Mode 2 None
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 In AT: Unbound except for planning services. In BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound In DE: Application of the national rules on fees and emoluments for all services which are performed from abroad In HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning. In HU, RO: Unbound for landscape architectural services For Mode 2 None
f) Engineering services; and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 In AT, SI: Unbound except for pure planning services. In BG, CY, EL, IT, MT, PT: Unbound In HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law. For Mode 2 None

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

Sector or sub-sector	Description of reservations
<p>h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound</p> <p>In HR: Unbound, except for telemedicine.</p> <p>In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy.</p> <p>For Mode 2</p> <p>None</p>
<p>i) Veterinary services (CPC 932)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, CY, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, MT, NL, PT, RO, SI, SK: Unbound</p> <p>In CZ: Access to natural persons only</p> <p>In UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information e.g.: nutritional, behaviour and pet care.</p> <p>For Mode 2</p> <p>None</p>
<p>j) 1. Midwives services (part of CPC 93191)</p> <p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Unbound</p> <p>In FI, PL: Unbound except for nurses</p> <p>In HR: Unbound, except for telemedicine.</p> <p>For Mode 2</p> <p>None</p>

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ¹	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound In LV, LT: Unbound except for mail order In HU: Unbound except for CPC 63211 For Mode 2 None
B. Computer and Related Services (CPC 84)	For Modes 1 and 2 None
C. Research and Development Services	
a) R and D services on natural sciences (CPC 851) b) R and D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ² c) Interdisciplinary R and D services (CPC 853)	For Modes 1 and 2 EU: For publicly funded R and D services, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU

¹ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

² Part of CPC 85201, which is to be found under 1.A.h. Medical and dental services.

Sector or sub-sector	Description of reservations
D. Real Estate Services ¹	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound In HR: Commercial presence required. For Mode 2 None
b) On a Fee or Contract Basis (CPC 822)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound In HR: Commercial presence required. For Mode 2 None
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	For Mode 1 In BG, CY, DE, HU, MT, RO: Unbound For Mode 2 None
b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2: In BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound EU: Aircraft used by air carriers of the European Union have to be registered in the Member State licensing the air carrier or elsewhere in the European Union and shall be subject to approval in accordance with applicable European Union or national law on aviation safety.

¹ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
<p>c) Relating to Other Transport Equipment</p> <p>(CPC 83101, CPC 83102 and CPC 83105)</p>	<p>For Mode 1</p> <p>In BG, CY, HU, LV, MT, PL, RO, SI: Unbound</p> <p>In SE: 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, <i>inter alia</i>, 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.</p> <p>For Mode 2</p> <p>None</p>
<p>d) Relating to Other Machinery and Equipment</p> <p>(CPC 83106, CPC 83107, CPC 83108 and CPC 83109)</p>	<p>For Mode 1</p> <p>In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound</p> <p>For Mode 2</p> <p>None</p>
<p>e) Relating to personal and household goods</p> <p>(CPC 832)</p>	<p>For Modes 1 and 2</p> <p>In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound</p> <p>In EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment</p>
<p>f) Telecommunications equipment rental</p> <p>(CPC 7541)</p>	<p>For Modes 1 and 2:</p> <p>None.</p>
F. Other Business Services	
<p>a) Advertising</p> <p>(CPC 871)</p>	<p>For Modes 1 and 2:</p> <p>None.</p>
<p>b) Market Research and Opinion Polling</p> <p>(CPC 864)</p>	<p>For Modes 1 and 2:</p> <p>None</p>

Sector or sub-sector	Description of reservations
c) Management Consulting Services (CPC 865)	For Modes 1 and 2: None.
d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2: In HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services (CPC 8676)	For Mode 1 In IT: Unbound for the profession of biologist and chemical analyst In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound For Mode 2 In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Mode 1 In IT: Unbound for activities reserved to agronomist and "periti agrari" In EE, MT, RO, SI: Unbound For Mode 2 None
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1 In LV, MT, RO, SI: Unbound For Mode 2 None

Sector or sub-sector	Description of reservations
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Mode 1 In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound For Mode 2 In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI: Unbound
i) 2. Placement Services (CPC 87202)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 In AT, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SK, UK: Unbound
i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1 In AT, BG, CY, CZ, DE, EE, ES, FI, FR, IT, HR, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound For Mode 2 In AT, BG, CY, CZ, DE, EE, ES, FI, FR, IT, HR, IE, LV, LT, MT, NL, PL, PT, RO, SK, SI: Unbound
j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound

Sector or sub-sector	Description of reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Modes 1 and 2 In HU: Unbound for CPC 87304, CPC 87305 In BE, BG, CY, CZ, ES, EE, FI, FR, HR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 In BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services <u>In HR:</u> Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons. For Mode 2 None
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: In BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound For internal waterways transport vessels: EU: Unbound For Mode 2 None
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, HR, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound For Mode 2 None

Sector or sub-sector	Description of reservations
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Mode 1 In BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None
m) Building-Cleaning Services (CPC 874)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None.

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

Sector or sub-sector	Description of reservations
n) Photographic Services (CPC 875)	For Mode 1 In BG, EE, MT, PL: Unbound for the supply of aerial photographic services In HR, LV: Unbound for specialty photographic services (CPC 87504) For Mode 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be citizens of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden, and technical recordings must have a responsible editor, who must be domiciled in Sweden.
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 In PL: Unbound for services of sworn interpreters In HR: Unbound for official documents. In HU, SK: Unbound for official translation and interpretation For Mode 2 None
r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 In DE: Application of the national rules on fees and emoluments for all services which are performed from abroad For Mode 2 None

Sector or sub-sector	Description of reservations
r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
r) 5. Duplicating services (CPC 87904) ¹	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None

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

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
<p>A. Postal and Courier Services</p> <p>(Services relating to the handling¹ of postal items² according to the following list of sub-sectors, whether for domestic or foreign destinations:</p> <p>(i) Handling of addressed written communications on any kind of physical medium³, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages⁴, (iii) Handling of addressed press products⁵, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services⁶ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, (vii) Document exchange⁷</p>	<p>For Modes 1 and 2</p> <p>None⁸</p>

¹ The term "handling" should be taken to include clearance, sorting, transport and delivery.

² "Postal item" refers to items handled by any type of commercial operator, whether public or private.

³ E.g. letter, postcards.

⁴ Books, catalogues are included hereunder.

⁵ Journals, newspapers, periodicals.

⁶ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

⁷ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

⁸ For subsectors i) to iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.

Sector or sub-sector	Description of reservations
<p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams ¹, plus the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235 ² and part of CPC 73210 ³)</p> <p>B. Telecommunications Services (These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport)</p>	
<p>a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁴, excluding broadcasting ⁵</p>	<p>For Modes 1 and 2</p> <p>None</p>

¹ "Items of correspondence": a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

² Transportation of mail on own account by any land Mode.

³ Transportation of mail on own account by air.

⁴ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.

⁵ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ¹	<p>For Modes 1 and 2</p> <p>EU: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications</p> <p>In BE: Unbound</p>
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	<p>For Modes 1 and 2</p> <p>None</p>

¹ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) b) Other Commission Agents' Services (CPC 621) B. Wholesale Trade Services a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542) c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ¹) C. Retailing Services ² Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	For Modes 1 and 2 EU: Unbound for distribution of chemical products, of precious metals (and stones). In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use. In ES: State monopoly on retail sales of tobacco. Establishment is subject to an EU nationality. Distance selling, mail order or similar procedures for retail sale or supply of tobacco is prohibited. In HR: Unbound for tobacco products. For Mode 1 In AT, BG, PL, RO: Unbound for distribution of tobacco and tobacco products. In IT: For wholesale trade services, state monopoly on tobacco In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages In SE: Unbound for retail distribution of alcoholic beverages In AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals, In BG, HU, PL: Unbound for commodity brokers' services. In FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals In MT: Unbound for commission agents' services In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.

¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

² Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.I).

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ¹ (CPC 632 excluding CPC 63211 and 63297) D. Franchising (CPC 8929)	

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

Sector or sub-sector	Description of reservations
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary Education Services (CPC 921)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound For Mode 2 In CY, FI, HR, MT, RO, SE, SI: Unbound
B. Secondary Education Services (CPC 922)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound For Mode 2 In CY, FI, MT, RO, SE: Unbound For Modes 1 and 2 In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224)
C. Higher Education Services (CPC 923)	For Mode 1 In AT, BG, CY, FI, FR, IT, MT, RO, SE: Unbound For Mode 2 In AT, BG, CY, FI, MT, RO, SE: Unbound For Modes 1 and 2 In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310)
D. Adult Education Services (CPC 924)	For Modes 1 and 2 In AT: Unbound for adult education services by means of radio or television broadcasting. In CY, FI, MT, RO, SE: Unbound.
E. Other education services (CPC 929)	For Modes 1 and 2 In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound. For Mode 1 In HR: None for correspondence education or education via telecommunications.

Sector or sub-sector	Description of reservations
6. ENVIRONMENTAL SERVICES	
<p>A. Waste Water Services (CPC 9401) ¹</p> <p>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</p> <p>a) Refuse Disposal Services (CPC 9402)</p> <p>b) Sanitation and Similar Services (CPC 9403)</p> <p>C. Protection of ambient air and climate (CPC 9404) ²</p> <p>D. Remediation and clean-up of soil and waters</p> <p>a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ³</p> <p>E. Noise and vibration abatement (CPC 9405)</p> <p>F. Protection of biodiversity and landscape</p> <p>a) Nature and landscape protection services (part of CPC 9406)</p> <p>G. Other environmental and ancillary services (CPC 94090)</p>	<p>For Mode 1</p> <p>EU: Unbound except for consulting services</p> <p>For Mode 2</p> <p>None</p>

¹ Corresponds to sewage services.

² Corresponds to Cleaning Services of Exhaust Gases.

³ Corresponds to parts of Nature and Landscape Protection Services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>For Modes 1 and 2</p> <p>In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>ii) goods in international transit</p> <p>In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the EU or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the EU or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the EU or by a branch not established in Austria. Exception from the higher tax can be granted.</p> <p>In DK: Compulsory air transport insurance can be underwritten only by firms established in the EU. No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the EU or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p>

Sector or sub-sector	Description of reservations
	<p>In FR: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the EU.</p> <p>In PL: Unbound for reinsurance and retrocession except for risks relating to goods in international trade.</p> <p>In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EU; only persons or companies established in the EU may act as intermediaries for such insurance business in Portugal.</p> <p>In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market</p> <p>In ES: For actuarial services, residence requirement and three-year relevant experience.</p> <p>For Mode 1</p> <p>In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>ii) goods in international transit</p> <p>In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p>

Sector or sub-sector	Description of reservations
	<p>In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising herefrom; and</p> <p>ii) goods in international transit</p> <p>In LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>ii) goods in international transit, except related to land transport where the risk is located in Lithuania</p> <p>In BG, LV, LT, PL: Unbound for insurance intermediation</p> <p>In FI: Only insurers having their head-office in the EU or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU.</p> <p>In HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <p>a) life insurance: for the supply of life insurance to foreign persons residing in Croatia;</p> <p>b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability</p> <p>c) marine, aviation, transport.</p> <p>In HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the EU is allowed only through a branch office registered in Hungary.</p> <p>In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the EU. This reservation does not apply for international transport involving imports into Italy.</p> <p>In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p> <p>For Mode 2</p> <p>In AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation</p>

Sector or sub-sector	Description of reservations
	<p>In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of the Republic of Bulgaria, can conclude insurance contracts only with suppliers with respect to their activity in Bulgaria, which are licensed to conduct insurance activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <p>a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance;</p> <p>b) non-life insurance:</p> <p style="padding-left: 40px;">(i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;</p> <p style="padding-left: 40px;">(ii) - personal or property risk insurance that is not available in the Republic of Croatia; - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer);</p> <p>c) marine, aviation, transport.</p> <p>In IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the EU. This reservation does not apply for international transport involving imports into Italy.</p>

Sector or sub-sector	Description of reservations
<p>B. Banking and other financial services (excluding insurance)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>In BE: Establishment in Belgium is required for the provision of investment advisory services.</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>In EE: For acceptance of deposits, requirement of authorisation by Estonian financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch.</p> <p>In EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the EU can act as depositories of the assets of investment funds.</p> <p>In HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking , provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation.</p> <p>In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the EU can act as depositories of the assets of investment funds.</p>

Sector or sub-sector	Description of reservations
	<p>In IE: The provision of investment services or investment advice requires either (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a third country service provider has no commercial presence in Ireland and the service is not provided to private individuals), or (II) authorisation in another Member State in accordance with the EU Investment Services Directive.</p> <p>In IT: Unbound for "promotori di servizi finanziari" (financial salesmen).</p> <p>In LV: Unbound except for participation in issues of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>In LT: Commercial presence is required for pension fund management</p> <p>In MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of other authorised operator.</p> <p>In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issues of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a resident bank.</p> <p>In SI:</p> <p>(i) Participation in issues of Treasury bonds, pension fund management: Unbound.</p> <p>(ii) All other sub-sectors, except participation in issues of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can only offer foreign securities through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in the Republic of Slovenia or be branches of foreign investment firms or banks.</p>

Sector or sub-sector	Description of reservations
	<p>For Mode 2</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of another authorised operator.</p>
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
A. Hospital Services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	<p>For Mode 1</p> <p>In AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, HR, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK, UK: Unbound</p> <p>For Mode 2</p> <p>None</p>
D. Social Services (CPC 933)	<p>For Mode 1</p> <p>In AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound</p> <p>For Mode 2</p> <p>In BE: Unbound for social services other than convalescent and rest houses and old people's homes</p>
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ¹	<p>For Mode 1</p> <p>In AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound except for catering. In HR: Unbound.</p> <p>For Mode 2</p> <p>None</p>

¹ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 12.E.a) Groundhandling services.

Sector or sub-sector	Description of reservations
<p>B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)</p>	<p>For Mode 1</p> <p>In BG, HU: Unbound</p> <p>In CY: Foreign service providers have to be represented by a resident Travel Office</p> <p>For Mode 2</p> <p>None</p>
<p>C. Tourist Guides Services (CPC 7472)</p>	<p>For Mode 1</p> <p>In BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound.</p> <p>For Mode 2</p> <p>None</p>
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</p>	
<p>A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)</p>	<p>For Mode 1</p> <p>In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound</p> <p>For Mode 2</p> <p>In CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound</p> <p>In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); ancillary theatrical services (CPC 96193)</p> <p>In EE: Unbound for other entertainment services (CPC 96199), except for cinema theatre services</p> <p>In LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199)</p>

Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	For Modes 1 and 2 None In CZ: Unbound
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 In BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
D. Sporting services (CPC 9641)	For Modes 1 and 2 AT: Unbound for ski school services and mountain guide services. In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound For Mode 1 In CY, EE: Unbound
E. Recreation park and beach Services (CPC 96491)	For Modes 1 and 2 None
11. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ¹	For Modes 1 and 2 In BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PL, PT, RO, SI and SE: Feeder services by authorisation.

¹ Includes feeder services and movement of equipment by international maritime transport suppliers between ports located in the same State when no revenue is involved.

Sector or sub-sector	Description of reservations
<p>B. Internal Waterways Transport</p> <p>a) Passenger transportation (CPC 7221)</p> <p>b) Freight transportation (CPC 7222)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>In AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the majority of managing directors, the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens.</p> <p>In BG, CY, CZ, EE, FI, HR, HU, LT, MT, RO, SE, SI, SK: Unbound</p>
<p>C. Rail Transport</p> <p>a) Passenger transportation (CPC 7111)</p> <p>b) Freight transportation (CPC 7112)</p>	<p>For Mode 1</p> <p>EU: Unbound</p> <p>For Mode 2</p> <p>None.</p>
<p>D. Road Transport</p> <p>a) Passenger Transportation (CPC 7121 and CPC 7122)</p> <p>b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ¹).</p>	<p>For Mode 1</p> <p>EU: Unbound.</p> <p>For Mode 2</p> <p>None</p>
<p>E. Pipeline transport of goods other than fuel ² (CPC 7139)</p>	<p>For Mode 1:</p> <p>EU: Unbound.</p> <p>For Mode 2:</p> <p>In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound</p>

¹ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and courier services.

² Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.

Sector or sub-sector	Description of reservations
12. SERVICES AUXILIARY TO TRANSPORT ¹	
A. Services auxiliary to Maritime Transport	For Mode 1:
a) Maritime Cargo Handling Services	EU: Unbound for customs clearance services and for container station and depot services
b) Storage and warehousing Services (part of CPC 742)	In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for maritime cargo handling services
c) Customs Clearance Services	In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for storage and warehousing services
d) Container Station and Depot Services	In AT, BE, CY, DE, DK, ES, EE, FI, FR, EL, IE, IT, MT, NL, PL, PT, SI, SE, UK: Unbound for pushing and towing services
e) Maritime Agency Services	In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of vessels with crew
f) Maritime freight forwarding Services	In HR: Unbound except for freight transport agency services.
g) Rental of Vessels with Crew (CPC 7213)	For Mode 2:
h) Pushing and towing services (CPC 7214)	None
i) Supporting services for maritime transport (part of CPC 745)	
j) Other supporting and auxiliary services (part of CPC 749)	

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

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterway transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserving some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>EU: Unbound for pushing and towing services</p> <p>In HR: Unbound.</p> <p>For Mode 1</p> <p>In AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew</p>

Sector or sub-sector	Description of reservations
<p>C. Services auxiliary to rail transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1</p> <p>EU: Unbound for pushing and towing services</p> <p>In HR: Unbound, except for freight transport agency services.</p> <p>In CZ: No direct branching (incorporation is required)</p> <p>For Mode 2</p> <p>None</p>
<p>D. Services auxiliary to road transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p>	<p>For Mode 1</p> <p>In AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for Rental of Commercial Road Vehicles with Operators</p> <p><u>In HR: Unbound except for freight transport agency services and supporting services for road transport.</u></p> <p>For Mode 2</p> <p>None</p>

Sector or sub-sector	Description of reservations
d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	For Modes 1 and 2 EU: Unbound except for catering
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None.
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None In CZ: Unbound
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 EU: Aircraft used by air carriers of the European Union have to be registered in the Member States licensing the air carrier or elsewhere in the European Union and shall be subject to approval in accordance with applicable European Union or national law on aviation safety. Waivers can be granted for short term lease contracts or under exceptional circumstances. In HR: Unbound.
e) Sales and Marketing f) Computer Reservations System	For Modes 1 and 2 EU: Specific obligations for service suppliers operating computer reservation systems that are owned or controlled by air carriers.
g) Airport management	For Mode 1 EU: Unbound For Mode 2 None

Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ¹ a) Storage and warehouse services of goods other than fuel transported by pipelines, (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
13. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ²	For Modes 1 and 2 None
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C.

² Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.

Sector or sub-sector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: EU: Unbound for wholesale trade services of electricity, steam and hot water For Mode 2 None
E. Retailing Services of motor fuel (CPC 613)	For Mode 1: EU: Unbound For Mode 2 None
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1: EU: Unbound for retailing services of electricity, (non bottled) gas, steam and hot water In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order where: none. For Mode 2 None
G. Services incidental to energy distribution (CPC 887)	For Mode 1: EU: Unbound except for consultancy services where: none For Mode 2 None
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1: EU: Unbound For Mode 2 None

Sector or sub-sector	Description of reservations
b) Hairdressing services (CPC 97021)	For Mode 1: EU: Unbound For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: EU: Unbound For Mode 2 None
d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1: EU: Unbound For Mode 2 None
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ¹ (CPC ver. 1.0 97230)	For Mode 1: EU: Unbound For Mode 2 None
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None

¹ Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical services, 1.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8 C).

RESERVATIONS ON BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES, INTRA-CORPORATE TRANSFEREES AND SERVICE SELLERS
(referred to in Headnote 2 and 3 above)

1. The list of reservations below indicates the services liberalised by the EU pursuant to Headnote 2 for which limitations on business visitors for establishment purposes, intra-corporate transferees and service sellers in accordance with Headnote 3 apply and specifies such limitations. The lists are composed of the following elements:
 - (a) A first column indicating the sector or sub-sector in which limitations apply.
 - (b) A second column describing the applicable limitations.

When the column referred to under (b) only includes EU reservations applicable in specific Member States, for Member States not mentioned therein the EU undertakes commitments in the sector concerned without reservations (the absence of EU reservations applicable in specific Member States in a given sector is without prejudice to horizontal reservations or to sectoral EU-wide reservations that may apply).

The EU does not undertake any commitment for business visitors for establishment purposes, intra-corporate transferees or service sellers in services which are not liberalised (remain unbound) pursuant to Headnote 2.

2. In identifying individual sectors and sub-sectors:
 - (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC prov*, 1991.

(b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC ver 1.0*, 1998.

3. Commitments on business visitors for establishment purposes, intra-corporate transferees or service sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.
4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a market access or a national treatment limitation. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to business visitors for establishment purposes, intra-corporate transferees or service sellers of the LDC Members' investors.
5. In accordance with Headnote 1.5 above, the list below does not include measures concerning subsidies granted by the EU and Member States.
6. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
7. In those sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.
8. The rights and obligations arising from this list of reservations shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Graduate trainees</p> <p>In AT, DE, FR, ES, HU, LT, SK, training must be linked to the university degree which has been obtained.</p> <p>Economic needs test</p> <p>BG, HU: Economic needs test is required for graduate trainees</p>
ALL SECTORS	<p>Scope of intra-corporate transfers</p> <p>In BG: The number of intra-corporate transferees is not to exceed 10 per cent of the average annual number of the EU citizens employed by the respective Bulgarian juridical person: Where less than 100 persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 per cent.</p> <p>In HU: Unbound for natural persons who have been a partner in a juridical person of a LDC Member.</p>
ALL SECTORS	<p>Managing directors and auditors</p> <p>In AT: Managing directors of branches of juridical persons have to be resident in Austria; natural persons responsible within a juridical person or a branch for the observance of the Austrian Trade Act must have a domicile in Austria.</p> <p>In FI: A foreigner carrying on trade as private entrepreneur needs a trade permit and has to be permanently resident in the EU. For all sectors, except telecommunications services, nationality condition and residence requirement for the managing director of a limited company. For telecommunications services, permanent residency for the managing director.</p> <p>In FR: The managing director of an industrial, commercial or artisanal activity, if not holder of a residence permit, needs a specific authorisation</p> <p>In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens</p> <p>In SE: The managing director of a juridical persons or a branch shall reside in Sweden</p>
ALL SECTORS	<p>Recognition</p> <p>In EU: EU directives on mutual recognition of diplomas only apply to EU nationals. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State ¹</p>
1. BUSINESS SERVICES	
A. Professional Services	

¹ In order for third-country nationals to obtain EU-wide recognition of their qualifications a Mutual Recognition Agreement is necessary.

Sector or sub-sector	Description of reservations
a) Legal Services (CPC 861) ¹ (excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, <i>huissiers de justice</i> or other <i>officiers publics et ministériels</i>)	<p>In AT, ES, EL, LT, MT, PL, RO, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers.</p> <p>In BE, CY, FI, LU: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements.</p> <p>In BE quotas apply for appearing before the "Cour de cassation" in non-criminal cases.</p> <p>In ES: Full admission to the Bar, required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. Only EEA or Swiss nationals may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law. Industrial property attorneys are subject to an EU nationality condition.</p> <p>In HR: Full admission to the Bar, required for legal representation services, is subject to a nationality condition.</p>

¹ Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take inter alia the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member States of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the States in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	<p>In BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required.</p> <p>In FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition</p> <p>In HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which has to take place on the basis of a collaboration contract concluded with a Hungarian attorney or law firm.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>In DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practise. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.</p> <p>In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia, except when foreign lawyers enter into the register under the professional title of their home country and work with a lawyer who has the right to practise law in Republic of Slovenia under the Slovenian title »lawyer" (odvetnik). All lawyers (those with Slovenian title "odvetnik" and those with professional title from their country) have to enter into the Register of Lawyers. All lawyers have to be members of the Bar.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>In FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed 5 years.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>In AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p> <p>In DK: Residence requirement</p> <p>In ES: Condition of nationality for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law.</p> <p>In FI: Residency requirement for at least one of the auditors of a Finnish Liability company</p> <p>In HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services.</p> <p>In EL: Condition of nationality for statutory auditors</p> <p>In IT: Condition of nationality for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. Residence requirement for individual auditors.</p> <p>In PL: Audit firms may be established only in certain Polish legal forms. The majority of the owners (of voting rights) as well as of the members of the management body in an audit firm must be (held by) audit firms or statutory auditors approved in any Member State of the EU. Statutory audit activities may be carried out only by locally approved statutory auditors or audit firms</p> <p>In SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, among others in all limited companies. Residency required for approval.</p>
<p>c) Taxation Advisory Services (CPC 863) ¹</p>	<p>In AT: Nationality condition for representation before competent authorities.</p> <p>In BG, SI: Nationality condition for specialists</p> <p>In HU: Residency requirement</p> <p>In PL: Unbound</p>
<p>d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>In EE: At least one responsible person (project manager or consultant) must be resident in Estonia</p> <p>In BG: Foreign specialists must have experience in the field of construction of at least two years. Nationality condition for urban planning and landscape architectural services</p> <p>In EL, HR, HU, SK: Residence requirement</p> <p>In CY: Nationality requirement</p>

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

Sector or sub-sector	Description of reservations
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	In EE: At least one responsible person (project manager or consultant) must be resident in Estonia In BG: Foreign specialists must have experience in the field of construction of at least two years In CZ, EL, HR, HU, SK: Residence requirement In CY: Nationality requirement

Sector or sub-sector	Description of reservations
<p>h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>In CZ, IT, SK: Residence requirement</p> <p>In CZ, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons.</p> <p>In BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons</p> <p>In BG, CY, MT: Condition of nationality</p> <p>In DE: Condition of nationality which can be waived on an exceptional basis in cases of public health interest</p> <p>In DK: Limited authorisation to fulfil a specific function can be given for maximum 18 months and requires residence.</p> <p>In FR: Condition of nationality. However, access is possible within annually established quotas.</p> <p>In LV: Practice of medical profession by foreigners requires the permission from local health authority, based on economic needs for medical doctors and dentists in a given region.</p> <p>In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers</p> <p>In PT: Residence requirement for psychologists.</p>
<p>i) Veterinary services (CPC 932)</p>	<p>In BG, CY, DE, EE, EL, FR, HR, HU, MT, SI: Nationality condition</p> <p>In CZ and SK: Nationality condition and residence requirement</p> <p>In IT: Residence requirement</p> <p>In PL: Nationality requirement. Foreign persons may apply for permission to practise</p>

Sector or sub-sector	Description of reservations
<p>j) 1. Midwives services (part of CPC 93191)</p>	<p>In AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question at least three years preceding the setting up of that professional practice</p> <p>In BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons</p> <p>In CZ, CY, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons</p> <p>In FR: Condition of nationality. However, access is possible within annually established quotas</p> <p>In CY, HU: Nationality condition</p> <p>In IT: Residence requirement</p> <p>In LV: Economic needs determined by the total number of midwives in the given region, authorized by local health authorities</p> <p>In PL: Nationality condition. Foreign persons may apply for permission to practise</p>
<p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)</p>	<p>In AT: Foreign services suppliers are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In order to establish a professional practice in Austria, the person concerned must have practised the profession in question at least three years preceding the setting up of that professional practice</p> <p>In BE, FR, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons</p> <p>In CY, CZ, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons.</p> <p>In CY, HU: Condition of nationality.</p> <p>In DK: Limited authorisation to fulfil a specific function can be given for maximum 18 months and requires residence.</p> <p>In CY, CZ, EL, IT: Subject to economic needs test: decision is subject to regional vacancies and shortages</p> <p>In LV: Economic needs determined by the total number of nurses in the given region, authorized by local health authorities</p>

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ¹	In FR: Condition of nationality. However, within established quotas, access for third country nationals is possible provided the service provider holds the French degree in pharmacy. In CY, DE, EL, SK: Condition of nationality In HU: Condition of nationality except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) In IT, PT: Residence requirement
D. Real Estate Services ²	
a) Involving Own or Leased Property (CPC 821)	In FR, HU, IT, PT: Residence requirement In LV, MT, SI: Nationality condition
b) On a Fee or Contract Basis (CPC 822)	In DK: Residence requirement unless waived by the Danish Commerce and Companies Agency In FR, HU, IT, PT: Residence requirement In CY, LV, MT, SI: Nationality condition
E. Rental/Leasing Services without Operators	
e) Relating to personal and household goods (CPC 832)	EU: Nationality condition for graduate trainees In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists
f) Telecommunications equipment rental (CPC 7541)	EU: Nationality condition for specialists and for graduate trainees.
F. Other Business Services	
e) Technical Testing and Analysis Services (CPC 8676)	In IT, PT: Residence requirements for biologist and chemical analyst. In CY: Nationality condition for biologist and chemical analyst.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	In IT: Residence requirements for agronomists and "periti agrari".

¹ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

² The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>In BE: Nationality condition and residence requirement for management personnel.</p> <p>In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and residence requirement</p> <p>In DK: Nationality condition and residence requirement for managers and for airport guard services.</p> <p>In ES, PT: Nationality condition for specialized personnel.</p> <p>In FR: Nationality condition for managing directors and directors.</p> <p>In IT: Nationality condition and residence requirement in order to obtain necessary authorisation for security guard services and the transport of valuables.</p>
k) Related Scientific and Technical Consulting Services (CPC 8675)	<p>In BG: Nationality condition for specialists</p> <p>In DE: Nationality condition for publicly appointed surveyors</p> <p>In FR: Nationality condition for "surveying" operations relating to the establishment of property rights and to land law</p> <p>In IT, PT: Residence requirement</p>
l) 1. Maintenance and repair of vessels (part of CPC 8868)	MT: Nationality condition
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	In LV: Nationality condition
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees

Sector or sub-sector	Description of reservations
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	EU: Nationality condition for specialists and for graduate trainees
m) Building-Cleaning Services (CPC 874)	In CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists
n) Photographic Services (CPC 875)	In HR, LV: Nationality condition for speciality photography services In PL: Nationality condition for the supply of aerial photographic services
p) Printing and Publishing (CPC 88442)	In SE: Residency requirements for publisher and owner of publishing and printing company In HR: Residency requirement for publishers.
q) Convention Services (part of CPC 87909)	In SI: Nationality condition
r) 1. Translation and Interpretation Services (CPC 87905)	In FI: Residence requirement for certified translators In DK: Residence requirement for authorized public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.
r) 3. Collection Agency Services (CPC 87902)	In BE, EL, IT: Nationality condition
r) 4. Credit reporting services (CPC 87901)	In BE, EL, IT: Nationality condition

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

Sector or sub-sector	Description of reservations
r) 5. Duplicating services (CPC 87904) ¹	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees In LV: Economic needs test for specialists and nationality condition for graduate trainees
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	In BG: Foreign specialists must have experience in the field of construction of at least two years In CY authorisation required In MT: Nationality condition
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing Services ²	
c) Food retailing services (CPC 631)	In FR: Condition of nationality for tobacconists (i.e. buraliste)
5. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	In FR: Condition of nationality. However, third country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. In IT: Condition of nationality for service providers who are authorised to issue State-recognized diplomas. In EL: condition of nationality for teachers.
B. Secondary Education Services (CPC 922)	In FR: Condition of nationality. However, third country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. In IT: Condition of nationality for service providers who are authorised to issue State-recognized diplomas. In EL: Condition of nationality for teachers. In LV: Condition of nationality for technical and vocational secondary school-type education services for handicapped students (CPC 9224)

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

² Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.I).

Sector or sub-sector	Description of reservations
C. Higher Education Services (CPC 923)	<p>In FR: Condition of nationality. However, third country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach.</p> <p>In CZ, SK: Condition of nationality for higher education services, except for post-secondary technical and vocational education services (CPC 92310).</p> <p>In IT: Condition of nationality for service providers who are authorised to issue State-recognized diplomas.</p> <p>In DK: Condition of nationality for professors.</p>
6. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>In AT: The management of a branch office must consist of two natural persons resident in Austria.</p> <p>In EE: For direct insurance, the management body of an insurance joint-stock company with foreign capital participation may include citizens of non-EU countries only in proportion to the foreign participation and not more than half of the members of the management group. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.</p> <p>In ES: Residency requirement and three years of experience for the actuarial profession</p> <p>In IT: Residency requirement for the actuarial profession.</p> <p>In HR: Residency requirement.</p> <p>In FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the EU, unless the competent authorities have granted an exemption. The general agent of the foreign insurance company shall have his place of residence in Finland, unless the company has its head office in the EU.</p>
B. Banking and other financial services (excluding insurance)	<p>In BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent.</p> <p>In FI: The managing directors and at least one auditor of credits institutions shall have their place of residence in the EU, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his place of residence in the EU.</p> <p>In IT: Condition of residence within the territory of a Member State of the EU for "promotori di servizi finanziari" (financial salesmen)</p> <p>In HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of the Republic of Croatia. At least one management board member must be fluent in the Croatian language.</p> <p>In LT: At least one manager must be an EU citizen.</p> <p>In PL: Nationality requirement for at least one of the bank executives</p>

Sector or sub-sector	Description of reservations
<p>7. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)</p> <p>A. Hospital Services (CPC 9311)</p> <p>B. Ambulance Services (CPC 93192)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p> <p>E. Social Services (CPC 933)</p>	<p>In FR: The necessary authorisation for the access to management functions takes into consideration the availability of local managers</p> <p>In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers</p>
8. TOURISM AND TRAVEL RELATED SERVICES	
<p>A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC643) (excluding catering in air transport services ¹)</p>	<p>In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent</p> <p>In HR: Nationality requirement for hospitality and catering services in households and rural homesteads.</p>
<p>B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)</p>	<p>In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent</p> <p>In CY: Nationality condition</p> <p>In HR: Approval of the Ministry of Tourism for office manager position.</p>

¹ Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT under 17.D.a) Groundhandling services.

Sector or sub-sector	Description of reservations
C. Tourist Guides Services (CPC 7472)	In BG, CY, ES, FR, EL, HR, HU, IT, LT, MT, PL, PT, SK: Nationality condition
9. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	In FR: The necessary authorisation for the access to management functions is subject to a condition of nationality when the authorisation for more than two years is required
10. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ¹	EU: Nationality condition for ships' crews In AT, CY: Nationality condition for the majority of managing directors
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership In DK, HR: Nationality condition and residence requirement for managers. In BG, MT: Nationality condition
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ²).	In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership In BG, MT: Nationality condition In HR: Nationality condition and residency requirement for managers.

¹ Includes feeder services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

² Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and courier services.

Sector or sub-sector	Description of reservations
E. Pipeline transport of goods other than fuel ¹ (CPC 7139)	In AT: Nationality condition for managing directors
11. SERVICES AUXILIARY TO TRANSPORT ²	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (part of CPC 749)	EU: Nationality condition for crews for pushing, towing services, and for supporting services for maritime transport. In AT, CY: Nationality condition for the majority of managing directors In BG, MT: Nationality condition In DK: Requirement of residence for customs clearance services In EL: Nationality condition for customs clearance services In IT: Requirement of residence for "raccomandatario marittimo"

¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B.

² Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.1) 1 to 1.F.1) 4.

Sector or sub-sector	Description of reservations
B. Services auxiliary to internal waterways transport e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745)	EU: Nationality condition for crews
D. Services auxiliary to road transport d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership In BG, MT: Nationality condition
E. Services auxiliary to pipeline transport of goods other than fuel ¹ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	In AT: Nationality condition for managing directors
12. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ²	In SK: Residence requirement

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 13.C.

² Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION SERVICES.

Sector or sub-sector	Description of reservations
13. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	EU: Nationality condition for specialists and for graduate trainees
b) Hairdressing services (CPC 97021)	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees In AT: Nationality condition for graduate trainees
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees In AT: Nationality condition for graduate trainees
d) Other beauty treatment services n.e.c (CPC 97029)	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees In AT: Nationality condition for graduate trainees
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ¹ (CPC ver. 1.0 97230)	EU: Nationality condition for specialists and for graduate trainees

¹ Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical services, 1.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8 C).

**RESERVATIONS ON CONTRACTUAL SERVICES
SUPPLIERS AND INDEPENDENT PROFESSIONALS**

(referred to in Headnote 2, 3 and 4)

1. The list of reservations below indicates the services sectors liberalised by the EU pursuant to Headnote 4.1 and 4.2 above and the specific discriminatory limitations which apply thereto. The lists are composed of the following elements:
 - (a) A first column indicating the sector or sub-sector in which limitations apply.
 - (b) A second column describing the applicable limitations.

When no specific limitations, other than those specified, apply to both contractual service suppliers (CSS) and independent professionals (IP), "none" is inscribed next to the relevant Member State(s).

2. In identifying individual sectors and sub-sectors, CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, *CPC prov*, 1991.
3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a discriminatory limitation within the meaning of Headnotes 4.1 and 4.2 above. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile where the activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to contractual services suppliers and independent professionals of the LDC Member.
4. In accordance with Headnote 1.5 above, the list below does not include measures concerning

subsidies granted by the EU and Member States.

5. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
6. In those sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.
7. The rights and obligations arising from this list of reservations shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
8. Commitments on contractual services suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

Sector or sub-sector	Description of reservations
ALL SECTORS ¹	<p style="text-align: center;">Transitional periods</p> <p>In AT, BE, DE, DK, EL, ES, FI, FR, IE, IT, LU, NL, PT, SE, UK: None.</p> <p>Recognition</p> <p>EU: EU directives on mutual recognition of diplomas only apply to nationals of EU Member States. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State. ²</p>
Legal Advisory Services in respect of public international law and foreign law (i.e. non-EU law) (part of CPC 861) ³	<p>In AT, DE, EE, IE, LU, NL, PT, SE, UK: None.</p> <p>In ES, HR, IT, EL, PL: Economic needs test for independent professionals.</p> <p>In LV: Economic needs test for CSS.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In BG, CZ, DK, FI, HU, LT, MT, RO, SI, SK: Economic needs tests.</p> <p>In DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In FR: Full (simplified) admission to the Bar through an aptitude test is required.</p> <p>In HR: Full admission to the Bar required for legal representation services, is subject to a nationality condition.</p> <p>In CY: Nationality condition</p>

¹ Note for transparency for BE: where applicable, the referred to annual wage amount is currently set at 33,677 euros (March 2007).

² In order for third-country nationals to obtain EU-wide recognition of their qualifications, it is necessary that a Mutual Recognition Agreement has been negotiated. .

³ Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EC law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EC law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EC acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EC since it involves practice of EC and national procedural law. Admission may be subject to residency or other requirements. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	In DE, EE, ES, HR, IE, IT, LU, NL, PL, PT, SI, SE, UK: None. In AT: The employer must be member of the relevant professional body in the home country where such body exists. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In FR: Authorisation requirement. In BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test.
Taxation Advisory Services (CPC 863) ¹	In , DE, EE, ES, FR, IE, IT, LU, NL, PL, SI, SE, UK: None. In AT: The employer must be member of the relevant professional body in the home country where such body exists; nationality condition for representation before competent authorities. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In PT: Unbound In HR, HU: residence requirement

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under Legal Advisory Services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
Architectural services and Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	<p>In EE, EL, FR, IE, LU, MT, NL, PT, SI, SE, UK: None.</p> <p>In ES, HR, IT, PL: Economic needs test for independent professionals.</p> <p>In LV: Economic needs test for CSS.</p> <p>In FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In DK: Economic needs test except for CSS stays of up to three months</p> <p>In BG, CZ, DE, FI, HU, LT, RO, SK: Economic needs test.</p> <p>In AT: Planning services only, where: Economic needs test.</p> <p>In HR, HU: residence requirement</p> <p>In CY: Nationality condition</p>
Engineering services and Integrated engineering services (CPC 8672 and CPC 8673)	<p>In , EE, EL, FR, IE, LU, MT, NL, PT, SI, SE, UK: None.</p> <p>In ES, HR, IT, PL: Economic needs test for independent professionals.</p> <p>In LV: Economic needs test for CSS.</p> <p>In FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In DK: Economic needs test except for CSS stays of up to three months</p> <p>In BG, CZ, DE, FI, HU, LT, RO, SK: Economic needs test.</p> <p>In AT: Planning services only, where: Economic needs test.</p> <p>In HR, HU: Residence requirement</p> <p>In CY: Nationality condition</p>

Sector or sub-sector	Description of reservations
Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	<p>In SE: None.</p> <p>In BE, , CZ, DE, DK, EE, ES, IE, IT, LU, MT, NL, PL, PT, RO, SI: Economic needs test.</p> <p>In AT: Unbound except for psychologists and dental services, where: Economic needs test.</p> <p>In BG, EL, FI, FR, HU, LT, LV, SK, UK: Unbound.</p> <p>In CY: Nationality condition</p>
Veterinary services (CPC 932)	<p>In BE, CZ, DE, DK, EE, EL, ES, FI, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE: Economic needs test.</p> <p>In AT, BG, FR, HR, HU, LV, SK, UK: Unbound.</p> <p>In CY: Nationality condition</p>
Midwives services (part of CPC 93191)	<p>In SE: None.</p> <p>In AT, BE, CZ, DE, DK, EE, EL, ES, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test.</p> <p>In BG, FI, FR, HU, SK, UK: Unbound.</p> <p>In CY: Nationality condition</p>
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	<p>In AT, BE, CZ, DE, DK, EE, EL, ES, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI, SE: Economic needs test.</p> <p>In BG, FI, FR, HU, SK, UK: Unbound.</p> <p>In CY: Nationality condition</p>
Computer and Related Services (CPC 84)	<p>In DE, EE, EL, FR, IE, LU, MT, NL, PT, SI, SE: None.</p> <p>In ES, IT, PL: Economic needs test for independent professionals.</p> <p>In LV: Economic needs test for CSS.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In DK: Economic needs test except for CSS stays of up to three months</p> <p>In HR: Residency requirement for CSS. Unbound for IP.</p> <p>In AT, BG, CY, CZ, FI, HU, LT, RO, SK, UK: Economic needs test.</p>

Sector or sub-sector	Description of reservations
Research and Development Services (CPC 851, 852 excluding psychologists services ¹ , 853)	<p>EU: A hosting agreement with an approved research organisation is required ².</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In CZ, DK, FI, SK: Economic needs test.</p>
Advertising (CPC 871)	<p>In CY, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE, UK: None.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test.</p>
Market Research and Opinion Polling (CPC 864)	<p>In CY, DE, EE, FR, IE, LU, NL, SE, UK: None.</p> <p>In ES, HR, IT, PL: Economic needs test for independent professionals.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DK, EL, FI, LT, LV, MT, RO, SI, SK: Economic needs test. LT, PT: Unbound for public opinion polling services (CPC 86402).</p> <p>In HU: Economic needs test except for public opinion polling services (CPC 86402), where: Unbound</p>
Management Consulting Services (CPC 865)	<p>In CY, DE, EE, EL, FR, IE, LV, LU, MT, NL, PT, SI, SE, UK: None.</p> <p>In ES, HR, IT, PL: Economic needs test for independent professionals</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In DK: Economic needs test except for CSS stays of up to three months</p> <p>In AT, BG, CZ, FI, HU, LT, RO, SK: Economic needs test.</p>

¹ Part of CPC 85201, which is to be found under Medical and dental services.

² For all Member States except UK and DK, the approval of the research organisation and the hosting agreement have to meet the conditions set pursuant to EC Directive 2005/71/EC.

Sector or sub-sector	Description of reservations
Services Related to Management Consulting (CPC 866)	<p>In CY, DE, EE, EL, FR, IE, LV, LU, MT, NL, PT, SI, SE, UK: None.</p> <p>In ES, HR, IT, PL: Economic needs test for independent professionals.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In DK: Economic needs test except for CSS stays of up to three months</p> <p>In AT, BG, CZ, FI, LT, RO, SK: Economic needs test.</p> <p>In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.</p>
Technical Testing and Analysis Services (CPC 8676)	<p>In DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE, UK: None.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In DK: Economic needs test except for CSS stays of up to three months</p> <p>In AT, BG, CZ, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test.</p> <p>In CY: Nationality condition for biologist and chemists</p>
Related Scientific and Technical Consulting Services (CPC 8675)	<p>In CY, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE, UK: None.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test.</p> <p>In DE: Unbound for publicly appointed surveyors.</p> <p>In FR: Unbound for "surveying" operations relating to the establishment of property rights and to land law.</p>
Maintenance and repair of vessels (part of CPC 8868)	<p>In CY, EE, EL, ES, FR, HR, IT, LV, LU, NL, PL, PT, SI, SE: None</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK, UK: Economic needs test.</p>
Maintenance and repair of rail transport equipment (part of CPC 8868)	<p>CY, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.</p>
Maintenance and repair of motor vehicles, motorcycles, snowmobiles	<p>In CY, EE, EL, ES, FR, HR, IT, LV, LU, NL, PL, PT, SI, SE: None.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above</p>

Sector or sub-sector	Description of reservations
and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	<p>the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test.</p> <p>UK: Economic needs test for maintenance and repair of motor vehicles, motorcycles, snowmobiles (CPC 6112, CPC 6122, part of CPC 8867).</p>
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	<p>In CY, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None.</p> <p>In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations.</p> <p>In AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.</p>

Sector or sub-sector	Description of reservations
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	In CY, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.
Translation and Interpretation Services (CPC 87905, excluding official or certified activities)	In CY, DE, EE, FR, LU, MT, NL, PT, SI, SE, UK: None. In ES, IT, EL, PL: Economic needs test for independent professionals. In LV: Economic needs test for CSS. In HR: Unbound for IP. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In AT, BG, CZ, DK, FI, HU, IE, LT, RO, SK: Economic needs test.
Site investigation work (CPC 5111)	In DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE, UK: None. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In AT, BG, CZ, FI, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test except for CSS stays of up to three months In CY: Nationality condition
Higher Education Services (only privately-funded services) (CPC 923)	In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HU, IE, IT, LT, LV, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. In FR, LU: Only for university professors. In FR: The professors must have obtained an employment contract from a university or other higher education institution. Economic needs test, unless those professors are designated directly by the Minister in charge of higher education. The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. The recruiting institution must pay a tax to the International Migration Office.

¹ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under Computer services.

Sector or sub-sector	Description of reservations
Environmental services (CPC 9401 ¹ , CPC 9402, CPC 9403, CPC 9404 ² , part of CPC 94060 ³ , CPC 9405, part of CPC 9406, CPC 9409)	In CY, EE, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE, UK: None. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In AT, BG, CZ, DE, DK, EL, FI, HU, LT, LV, RO, SK: Economic needs test.
Travel Agencies and Tour Operators Services (including tour managers ⁴) (CPC 7471)	In AT, CZ, DE, EE, ES, FR, HR, IT, LU, NL, PL, SI, SE: None. In BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. In DK: Economic needs test except for CSS stays of up to three months IE: Unbound except for tour managers. In BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In CY: Nationality condition In UK: Unbound
Tourist Guides Services (CPC 7472)	In SE: None. In AT, BE, BG, CZ, DE, DK, EE, FI, EL, HU, IE, IT, LV, LU, MT, NL, RO, SK, SI, : Economic needs test In ES, FR, HR, LT, PL, PT, UK: Unbound In CY: Nationality condition

¹ Corresponds to sewage services.

² Corresponds to Cleaning Services of Exhaust Gases.

³ Corresponds to parts of Nature and Landscape Protection Services.

⁴ Services suppliers whose function is to accompany a tour group of a minimum of 10 persons, without acting as guides in specific locations.

ENQUIRY POINTS

EUROPEAN UNION	<p>European Commission - DG TRADE Services and investment units Rue de la Loi 170 B-1000 Bruxelles, Belgium E-mail: TRADE-GATS-CONTACT-POINTS@ec.europa.eu</p>
AUSTRIA	<p>Federal Ministry of Science, Research and Economy Department for Multilateral and EU-Trade Policy - C2/3 Stubenring 1 A-1011 Vienna, Austria Telephone: +43 1 711 00 (ext. 5612/5945) Telefax: +43 1 718 0508 E-Mail: POST.C23@bmwfw.gv.at</p>
BELGIUM	<p>Federal Public Service Economy, SMEs, Self-employed and Energy, Directorate – General Economic Analysis and International Division, Rue du Progrès, 50 B-1210 Brussels, Belgium Telephone: (322) 277 51 11 Telefax: (322) 277 50 21 E-mail: info-gats@economie.fgov.be</p>
BULGARIA	<p>Foreign Economic Policy Directorate Ministry of Economy 12, Knyaz Alexander I Str. 1000 Sofia, Bulgaria Telephone: (359 2) 940 77 61 (359 2) 940 77 93 (services) (359 2) 940 77 65 (investment) Telefax: (359 2) 981 49 15 E-mail: wto.bulgaria@mee.government.bg</p>
CROATIA	<p>Ministry of Foreign and European Affairs Trade Policy Department Trg N.Š.Zrinskog 7-8 10000 Zagreb Croatia Phone: +385 1 6444 612 Fax: +385 1 6444 601 e-mail: sluzba.t-politika@mvep.hr</p>
CYPRUS	<p>Ministry of Energy, Commerce, Industry and Tourism Trade Service Department for Trade Policy, Bilateral and Public Relations 6, Andreas Araouzos street 1421 Nicosia, Cyprus Telephone: (357 22) 867 100 (357 22) 867 228 (direct line) Telefax: (357 22) 304 924 E-mail: gtsiamettis@mcit.gov.cy ts@mcit.gov.cy</p>

CZECH REPUBLIC	<p>Ministry of Industry and Trade Trade Policy and International Economic Organizations Department Politických vězňů 20 Praha 1, Czech Republic Telephone (420 2) 2485 2664 Telefax (420 2) 24 221560 E-mail: services@mpo.cz</p>
DENMARK	<p>Ministry of Foreign Affairs, the Trade Council International Trade Policy and Global Public Affairs Asiatisk Plads 2 DK-1448 Copenhagen K, Denmark Telephone: (45) 3392 0821 Telefax:(45) 3392 0812 E-mail: hp@um.dk</p>
ESTONIA	<p>Ministry of Economic Affairs and Communications 11 Harju street 15072 Tallinn, Estonia Telephone: (372) 625 6360 (372) 625 6360 Telefax: (372) 631 3660 E-mail: services@mkm.ee</p>
FINLAND	<p>Ministry for Foreign Affairs Department for External Economic Relations Trade Policy Unit P.O.Box 428, FI-00023 Government, Finland TUO-10@formin.fi telephone +358 9 160 55541 telefax +358 9 160 55576</p>
FRANCE	<p>Ministère de l'Economie et des Finances Direction Générale du Trésor Service des Affaires Multilatérales et du Développement Sous Direction Politique Commerciale et Investissement – Multicom 1 Bureau Politique commerciale, OMC et accords commerciaux de l'UE 139 rue de Bercy (télédoc 554) 75572 Paris Cedex 12, France Téléphone: +33 (1) 44 87 20 25 adresse mail : aymeric.pontvianne@dgtresor.gouv.fr</p> <p>Secrétariat Général des Affaires Européennes Secteur RELEX 66-68 rue de Bellechasse 75007 Paris Téléphone: +33 (1) 44 87 10 97 / +33 (1) 44 87 12 73 Fax: +33 (1) 43 42 24 46 E-mail : sgae-relex@sgae.gouv.fr</p>
GERMANY	<p>Germany Trade & Invest GmbH – GTAI Villemombler Straße 76 53123 Bonn Telephone: +49 (0)228 24993-364 Telefax: +49 (0)228 24993-212 E-mail: zoll@gtai.de</p>

GREECE	<p>Ministry of Economy, Infrastructure, Shipping and Tourism General Directory of International Economic and Trade Policy Directorate of International Trade Policy 1 Kornarou Street 105 63 Athens, Greece tel. 0030 210 328 6301 and 0030 210 328 6231 Email: elb@m nec.gr ela@m nec.gr ela3@m nec.gr fax: 0030 210 328 6179</p>
HUNGARY	<p>Ministry for Foreign Affairs and Trade Department for Trade Policy H-1027 Budapest Bem rkp. 47 Telephone: +361-458-1498 Fax: +361-458-2250 E-mail: kerpol@mfa.gov.hu</p>
IRELAND	<p>Department of Jobs, Enterprise, and Innovation Trade Policy Unit 23 Kildare Street Dublin 2, Ireland Telephone: (353) 1 6312543 Fax: (353) 1 6312562 E-mail: Trade@djei.ie</p>
ITALY	<p>Ministry of Economic Development General Directorate for Trade Policy – Division V Viale Boston, 25 00144 Rome, Italy Phone (+39) 06 5993 2280/2598 Fax (+39) 06 5993 2666 Email polcom5@mise.gov.it</p> <p>Ministry of Foreign Affairs and International Cooperation Piazzale della Farnesina, 1 00194 Rome, Italy General Directorate for the European Union Unit II – EU External Relations Telephone: (+39) 06 3691 3664 E-mail: dgue2@esteri.it</p>
LATVIA	<p>Ministry of Foreign Affairs of the Republic of Latvia Foreign Trade and Foreign Economic Relations Promotion Department Foreign Trade and Investment Division K.Valdemara str. 3 Riga, LV-1395, Latvia Telephone: +371 67016482 Telefax: +371 67828121 e-mail: tpc@mfa.gov.lv</p>
LITHUANIA	<p>International Economic Organizations Division Ministry of Foreign Affairs J. Tumo-Vaizganto 2 LT-01511 Vilnius, Lithuania Telephone: +370 7065 2594 +370 7065 2259 Telefax: +370 5 2313090</p>

	E-mail: teo.ed@urm.lt
LUXEMBOURG	Ministère des Affaires étrangères et européennes Direction des Relations économiques internationales et des affaires européennes 6, rue de l'Ancien Athénée L-1144 Luxembourg, Luxembourg Telephone: (352) 247 82313/82344 (Secretariat) Telefax: (352) 22 20 48 Email: polcom.rpue@mae.etat.lu
MALTA	Director International Economic Relations Directorate Economic Policy Division Ministry of Finance St. Calcedonius Square Floriana, Malta Telephone: (356) 21 249 359 Fax: (356) 21 249 355 Email: epd@gov.mt
NETHERLANDS	Ministry of Foreign Affairs Directorate-General for Foreign Economic Relations Bezuidenhoutseweg 67 P.O. Box 20061 2500 EB Den Haag, The Netherlands Telephone: (3170) 348-6345 (3170) 348-6187 E-mail: Martin.RiesmslagBaas@minbuza.nl
POLAND	Ministry of Economy Trade Policy Department Plac Trzech Krzyzy 3/5 00-507 Warsaw, Poland Phone: (48 22) 693 58 17 Telefax: (48 22) 693 40 18 E-mail: sekretariatDPH@mg.gov.pl
PORTUGAL	AICEP Portugal Global – Trade and Investment Agency Intelligence and Knowledge Unit Av. 5 de Outubro, 101 1050-051 Lisbon, Portugal Telephone: (351 21) 790 95 00 Telefax: (351 21) 790 95 78 E-mail: aicep@portugalglobal.pt Ministry of Foreign Affairs General Directorate for European Affairs (DGAE) Trade Policy Department R da Cova da Moura 1 1350 –115 Lisbon, Portugal Telephone: (351 21) 393 55 00 Telefax: (351 21) 395 45 39/40 E-mail: pcc@mne.pt
ROMANIA	Ministry of Economy, Trade and Tourism Department for Foreign Trade and International Relations Diana Codau - principal expert- Department for Foreign Trade and International Relations Claudia Munteanu – counsellor - RO Perm Representation to the EU Email : dgre@dce.gov.ro

	<p>Calea Victoriei nr. 152 Sector 1, Bucharest, Romania Telephone: 0040214010503 Fax: 0040-21 312 05 12</p>
SLOVAK REPUBLIC	<p>Ministry of Economy of the Slovak Republic Foreign Trade Policy and European Affairs Directorate Foreign Trade Policy Department Mierová 19 827 15 Bratislava 212, Slovak Republic Telephone: (421-2) 4854 7110 Telefax: (421-2) 4854 3116 Email: vybor133@mhsr.sk</p>
SLOVENIA	<p>Ministry of Economic Development and Technology Tourism and Internationalisation Directorate Kotnikova 5 1000 Ljubljana, Slovenia Telephone: (386 1) 400 35 21 Telefax: (386 1) 400 36 11 email: etrade.mg@gov.si Internet: www.mgrt.gov.si</p>
SPAIN	<p>Ministry of Economy and Competitiveness Department of Trade General Directorate for Trade and Investment International Trade in Services and Investment Unit Paseo de la Castellana 162 28046 Madrid, España Telephone: (34) 91 349 3781 E-mail: sgserinv@comercio.mineco.es</p>
SWEDEN	<p>National Board of Trade Department for WTO Affairs Box 6803 113 86 Stockholm, Sweden Telephone: (46 8) 690 4800 Telefax:(46 8) 30 6759 E-mail: registrator@kommers.se Internet: http://www.kommers.se Ministry for Foreign Affairs Department: International Trade Policy Department 103 39 Stockholm, Sweden Telephone: 46 (0) 8 405 10 00 Telefax: 46 (0) 8723 11 76 E-mail: registrator@gov.se Internet: http://www.sweden.gov.se/</p>
UNITED KINGDOM	<p>Department for Business , Innovation & Skills Trade Policy Unit Bay 326 1 Victoria Street London SW1H 0ET, England, United Kingdom Telephone: (4420) 7215 5139 Fax: (4420) 7215 3830 E-mail: A133services@bis.gsi.gov.uk Internet: https://www.gov.uk/government/topics/trade-and-investment</p>