



Council of the
European Union

Brussels, 6 April 2016
(OR. en)

Interinstitutional File:
2016/0091 (NLE)

7614/16
ADD 18

WTO 79
SERVICES 4
COLAC 18

PROPOSAL

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	4 April 2016
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2016) 173 final - ANNEX 8
Subject:	ANNEX to the Proposal for a Council Decision on the signing, on behalf of the European Union, and provisional application of the Protocol of Accession to the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part, to take account of the Accession of Ecuador

Delegations will find attached document COM(2016) 173 final - ANNEX 8.

Encl.: COM(2016) 173 final - ANNEX 8



Brussels, 4.4.2016
COM(2016) 173 final

ANNEX 8

ANNEX

to the

Proposal for a Council Decision

on the signing, on behalf of the European Union, and provisional application of the Protocol of Accession to the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part, to take account of the Accession of Ecuador

ANNEX IX

(Section B of Annex VII to the Agreement referred to in Article 114 of the Agreement)

LIST OF COMMITMENTS ON ESTABLISHMENT

'SECTION B

EU PARTY

The following abbreviations are used:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
ES	Spain
EE	Estonia
EU	European Union, including all its Member States
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

1. The list of commitments below indicates the economic activities liberalised pursuant to Article 114 of this Agreement and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of the signatory Andean Countries in those activities. The lists are composed of the following elements:

- (a) first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalisation to which the reservations apply; and
- (b) a second column describing the applicable reservations.

When the column referred to under subparagraph (b) only includes European Union Member State-specific reservations, European Union Member States not mentioned therein undertake commitments in the sector concerned without reservations¹.

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

2. In identifying individual sectors and sub-sectors:

- (a) "ISIC rev 3.1" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
- (b) "CPC" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991; and
- (c) "CPC ver. 1.0" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 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 within the meaning of Articles 112 and 113 of this Agreement. 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

¹ The absence of European Union Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply.

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 signatory Andean Countries.

4. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
5. In accordance with Article 112 of this Agreement 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> 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 ² .
ALL SECTORS	<p style="text-align: center;">Public utilities</p> EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators ³ .
ALL SECTORS	<p style="text-align: center;">Types of establishment</p> EU: Treatment accorded to subsidiaries (of third country companies) formed in accordance with the law of a European Union Member State and having their registered office, central administration or principal place of business within the territory of the European Union is not extended to branches or agencies established in a European Union Member State by a third country company. BG: Establishment of branches is subject to authorisation EE: At least one half of the members of the Board of directors shall have their residence in the European Union.

² As regards services sectors, these limitations do not go beyond the limitations reflected in the existing commitments under the GATS.

³ Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical. To facilitate comprehension, specific footnotes in this list of commitments will indicate in an illustrative and non-exhaustive way those sectors where public utilities play a major role.

Sector or Sub-Sector	Description of Reservations
	<p>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 European Union. For all sectors except telecommunications services, there is a 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 European Union citizen. For telecommunications services, permanent residency for half of the founders and half of the members of the Board of directors is required. If the founder is a juridical person, there is also a residence requirement for that juridical person.</p> <p>IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorization to pursue the activity</p> <p>BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office.</p> <hr/> <p>PL: With the exception of financial services, unbound for branches. Non-European Union 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>RO: The sole administrator or the chairman of the Board of directors 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>

Sector or Sub-Sector	Description of Reservations
	<p>SE: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. Building projects with duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company (joint stock company) may be established by one or several founders. A founding party shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden. Corresponding conditions prevail for establishment of all other types of legal entities. At least 50 per cent of the members of the Board of directors shall reside in Sweden. Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities. Residency conditions might be waived if it can be proved that they are not necessary in a given case.</p> <p>SE (for Ecuador only): 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.</p> <p>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>SK: A foreign natural person whose name is to be registered in the Commercial Register as a person authorized to act on behalf of an entrepreneur is required to submit residence permit for the Slovak Republic.</p>

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	<p>Investment</p> <p>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 by foreign governments, needs prior authorization by the government.</p> <p>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>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 euro in French enterprises with a turnover not exceeding 76 million euro are free, after a delay of 15 days following prior notification and verification that these amounts are met; - after a period of one month following prior notification, authorization is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. <p>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 authorization is needed if the managing director is not holder of a permanent residence permit.</p>

Sector or Sub-Sector	Description of Reservations
	<p>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 euro or with a balance sheet total exceeding 168 million euro) 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>HU: Unbound for foreign participation in newly privatized companies.</p> <p>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>
ALL SECTORS	<p>Geographical zones</p> <p>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>
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁴	<p>AT, HR, HU, MT, RO: Unbound for agricultural activities.</p> <p>CY: Non-European Union participation is allowed only up to 49 per cent.</p> <p>FR: The establishment of agricultural enterprises by non-European Union nationals and the acquisition of vineyards by non-European Union investors are subject to authorisation.</p> <p>IE: Establishment by non-European Union residents in flour milling activities is subject to authorisation.</p> <p>SE (for Ecuador only): Only Sami people may own and exercise reindeer husbandry.</p>
B Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services	<p>BG: Unbound for logging activities.</p>

⁴ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

Sector or Sub-Sector	Description of Reservations
<p>2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services</p>	<p>AT: At least 25 per cent of vessels have to be registered in Austria. BE, FI, IE, LV, NL, PT, SK: Foreign investors not incorporated and not having their principal office in Belgium, Finland, Ireland, Latvia, the Netherlands, Portugal and the Slovak Republic respectively cannot own Belgian, Finnish, Irish, Latvian, Dutch, Portuguese and Slovak flag vessels respectively CY, EL: Non-European Union participation is allowed only up to 49 per cent. DK: Non-European Union residents cannot own one-third or more of a business engaged in commercial fishing. Non-European Union residents cannot own Denmark flag vessels except through an enterprise incorporated in Denmark. FR: Non-European Union nationals cannot participate in the maritime State property for fish/shellfish/algae farming. Foreign investors not incorporated and not having their principal office in France cannot own more than 50 per cent of a French flag vessel.</p> <hr/> <p>DE: Sea fishing licence granted only to vessels entitled to fly the flag of Germany. These are fishing vessels of which the majority of shares is owned by European Union citizens or companies established in accordance with European Union rules and that have their principal place of business in a European Union Member State. The use of the vessels must be headed and supervised by persons residing in Germany. In order to obtain a fishing licence, all fishing vessels must register with the relevant coastal states in which the ships have their homeports. EE: Ships are entitled to fly Estonian flag if located in Estonia and majority ownership is held by Estonian nationals in general partnership and in limited partnership companies or other legal entities that are located in Estonia with voting majority held by Estonian nationals in the Board of directors. BG, HR, HU, LT, MT, RO: Unbound. IT: Foreigners other than European Union residents cannot own a majority interest in Italian flag vessels or a controlling interest in ship owning companies having their headquarters in Italy. Fishing in Italian territorial waters is reserved to Italian flag vessels.</p>

Sector or Sub-Sector	Description of Reservations
	<p>SE: Foreign investors not incorporated and not having their principal office in Sweden cannot own more than 50 per cent of a Swedish flag vessel. Acquisition by foreign investors of 50 per cent or more of shares in firms engaged in commercial fishing activities in Swedish waters requires authorisation.</p> <p>SI: Ships are entitled to fly the Slovenian flag if more than half of the ship is owned by European Union citizens or by juridical persons having their headquarters in a European Union Member State.</p> <p>UK: Reservation on the acquisition of UK flagged vessels, unless the investment is at least 75 per cent owned by British citizens and/or by companies which are at least 75 per cent owned by British citizens, in all cases resident and domiciled in the UK. Vessels must be managed, directed and controlled from within the UK.</p>
<p>3. MINING AND QUARRYING⁵</p> <p>A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)</p> <p>B. Extraction of crude petroleum and natural gas⁶ (ISIC rev 3.1: 1110)</p> <p>C. Mining of metal ores (ISIC rev 3.1: 13)</p> <p>D. Other mining and quarrying (ISIC rev 3.1: 14)</p>	<p>EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas.</p> <p>ES: Unbound for foreign investment in strategic minerals.</p>

⁵ The horizontal limitation on public utilities applies.

⁶ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

Sector or Sub-Sector	Description of Reservations
4. MANUFACTURING ⁷	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None
C. Manufacture of textiles (ISIC rev 3.1: 17)	None
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None

⁷ Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

Sector or Sub-Sector	Description of Reservations
H Publishing, printing and reproduction of recorded media ⁸ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁹)	IT: Nationality condition for owner of publishing and printing companies. SE (for Ecuador only): Residency requirement for publisher and owner of publishing or printing company
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None
J. Manufacture of refined petroleum products ¹⁰ (ISIC rev 3.1: 232)	EU: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None

⁸ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

⁹ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

¹⁰ The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None

Sector or Sub-Sector	Description of Reservations
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None
U. Recycling (ISIC rev 3.1: 37)	None

Sector or Sub-Sector	Description of Reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER¹¹ (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)¹²	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020)¹³	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030)¹⁴	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).

¹¹ The horizontal limitation on public utilities applies.

¹² It does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES,.

¹³ It does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

¹⁴ It does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

Sector or Sub-Sector	Description of Reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ¹⁵ 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>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>BE: Quotas apply for appearing before the "Cour de cassation" in non-criminal cases.</p> <p>CY (for Ecuador only): Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement.</p> <p>FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas.</p> <p>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 of directors 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>

¹⁵

It 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, European Union 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 European Union Member States. 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 European Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the European Union acting personally, and legal services in respect of the law of an European Union Member State shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that European Union Member State acting personally. Full admission to the Bar in the relevant European Union Member State might therefore be necessary for representation before courts and other competent authorities in the European Union since it involves practice of European Union and national procedural law. However, in some European Union 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>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 European Union 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> <p>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>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>PL: While other types of legal forms are available for European Union lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.</p> <p>SE (for Ecuador only): 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 (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>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>CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>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>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>CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>CZ, SK: At least 60 per cent of capital share or voting rights are reserved to nationals.</p> <p>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>FI: Residency requirement for at least one of the auditors of a Finnish Liability company.</p> <p>HR: None, except that auditing can be performed only by legal persons.</p>

Sector or Sub-Sector	Description of Reservations
	<p>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 European Union.</p> <p>LT: Non less that 75 per cent of shares should belong to European Union auditors or auditing companies.</p> <p>SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Residency required for approval.</p> <p>SI: The share of foreign persons in auditing companies may not exceed 49 per cent of the equity.</p>
<p>c) Taxation Advisory Services (CPC 863)¹⁶</p>	<p>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>CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.</p>
<p>d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>BG: For projects of national or regional significance, foreign investors have to act in partnership or as subcontractors of local investors.</p> <p>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 is required.</p>
<p>f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>BG: For projects of national or regional significance, foreign investors have to act in partnership or as subcontractors of local investors.</p>

¹⁶ It 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>AT: Unbound except for dental services and for psychologists and psychotherapists, where: none 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. CY (for Ecuador only), FI: Unbound FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region. BG, LT: The supply of service is subject to authorization which is based on a health services plan established in function of needs, taking into account the population and already existing medical and dental services. SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; autopsy UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p>
<p>i) Veterinary services (CPC 932)</p>	<p>AT, CY (for Ecuador only): Unbound BG: Economic needs test. Main criteria: population and density of existing business. HU: Economic needs test. Main criteria: labour market conditions in the sector. FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle".</p>
<p>j) 1. Midwives services (part of CPC 93191)</p>	<p>BG, CY (for Ecuador only), FI, MT, SI: Unbound. FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle". LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p>

Sector or Sub-Sector	Description of Reservations
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	<p>AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians.</p> <p>BG, CY (for Ecuador only), MT: Unbound.</p> <p>FI, SI: Unbound for Physiotherapists and Paramedical Personnel.</p> <p>FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of "société d'exercice liberal" and "société civile professionnelle".</p> <p>LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p> <p>LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.</p>
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ¹⁷	<p>AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound</p> <p>BE, DE, DK, EE, ES, 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.</p>
B. Computer and Related Services (CPC 84)	None

¹⁷ 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 European Union Member States . As a general rule, this activity is reserved to pharmacists. In some European Union Member States, only the supply of prescription drugs is reserved to pharmacists.

Sector or Sub-Sector	Description of Reservations
C. Research and Development Services ¹⁸ a) Research and Development services on natural sciences (CPC 851) b) Research and Development services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ¹⁹ c) Interdisciplinary Research and Development services (CPC 853)	For a) and c): EU: For publicly funded Research and Development services, exclusive rights and/or authorisations can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. For b): None
D. Real Estate Services ²⁰	
a) Involving Own or Leased Property (CPC 821)	None
b) On a Fee or Contract Basis (CPC 822)	None, except: CY (for Ecuador only): Unbound

¹⁸ The horizontal limitation on public utilities applies.

¹⁹ Part of CPC 85201 which is to be found under 6.A.h) - Medical and dental services.

²⁰ 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
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. 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 European Union carriers have to be registered in the European Union Member State licensing the 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). Waivers can be granted for short term lease contracts or under exceptional circumstances.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None
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)	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

Sector or Sub-Sector	Description of Reservations
d) Services Related to Management Consulting (CPC 866)	HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services ²¹ (CPC 8676)	None
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	CY, CZ, EE, LT, MT, SK, SI: Unbound
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)	BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound
i) 2. Placement Services (CPC 87202)	AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK: Unbound BE, FR, IT: State monopoly 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)	AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound IT: State monopoly
i) 4 Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	BE, BG, CY, CZ, DE, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound

²¹ The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations or for utilisation authorisations (e.g. car inspection, food inspection).

Sector or Sub-Sector	Description of Reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	DK: Requirement of nationality and residence for members of the Board of directors. Unbound for the supply of airport guard services BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. ES: Unbound for direct branching (incorporation is required). Access is subject to prior authorization. HR: Unbound.
k) Related Scientific and Technical Consulting Services ²² (CPC 8675)	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)	LV: State monopoly. SE: Economic needs tests apply when an investors 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)	SE: Economic needs tests apply when an investors 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

²²

The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

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 ²³ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None
m) Building-Cleaning Services (CPC 874)	None
n) Photographic Services (CPC 875)	CY, EE, MT: Unbound
o) Packaging Services (CPC 876)	None
p) Printing and Publishing (CPC 88442)	LT, LV: Establishment rights in publishing sector granted only to nationally incorporated juridical persons (no branches). PL: Nationality requirement for the editor-in-chief of newspapers and journals. SE: Residency requirements for publisher and owner of publishing and printing company.
q) Convention Services (part of CPC 87909)	None
r) 1. Translation and Interpretation Services (CPC 87905)	DK: Authorisation for authorised public translators and interpreters may limit the scope of activity. HR: Unbound for translation and interpretation services for/before Croatian courts. PL: Unbound for the supply of sworn interpretation services. BG, HU, SK: Unbound for official translation and interpretation.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None

²³

Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.

Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

Sector or Sub-Sector	Description of Reservations
r) 3. Collection Agency Services (CPC 87902)	IT, PT: Nationality condition for investors.
r) 4. Credit reporting services (CPC 87901)	BE: For consumer credit databanks, nationality condition for investors. IT, PT: Nationality condition for investors.
r) 5. Duplicating services (CPC 87904) ²⁴	None
r) 6. Telecommunications consulting services (CPC 7544)	None
r) 7. Telephone answering services (CPC 87903)	None

²⁴ It does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).

Sector or Sub-Sector	Description of Reservations
7. COMMUNICATION SERVICES	
<p>A. Postal and Courier Services</p> <p>(Services relating to the handling²⁵ of postal items²⁶ 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 medium²⁷, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages²⁸, (iii) Handling of addressed press products²⁹, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services³⁰ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, (vii) Document exchange³¹)</p>	None ³²

²⁵ The term "handling" should be taken to include clearance, sorting, transport and delivery.

²⁶ "Postal item" refers to items handled by any type of commercial operator, whether public or private.

²⁷ E.g. letter, postcards.

²⁸ Books, catalogues are included hereunder.

²⁹ Journals, newspapers, periodicals.

³⁰ 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.

³¹ 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.

³² 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 grams³³, plus the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235³⁴ and part of CPC 73210³⁵)</p>	

³³ "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.

³⁴ Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

³⁵ Transportation of mail on own account by any land mode.

³⁵ Transportation of mail on own account by air.

Sector or Sub-Sector	Description of Reservations
<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 means³⁶, excluding broadcasting³⁷</p>	<p>None³⁸</p>
<p>b) Satellite broadcast transmission services³⁹</p>	<p>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 European Union regulatory framework for electronic communications. BE: Unbound</p>

³⁶ 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.

³⁷ 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.

³⁸ Footnote for clarification purposes: Some European Union Member States maintain public participation in certain telecommunication operators. European Union Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.

³⁹ 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
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	BG: For projects of national or regional significance, foreign investors have to act in partnership or as subcontractors of local investors. CY, CZ, HU, MT, SK: Unbound
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below ⁴⁰	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 European Union nationals and to European Union juridical persons having their headquarters in the European Union. FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. 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

⁴⁰ The horizontal limitation on public utilities applies to the distribution of chemical products, of pharmaceuticals, of products for medical use such as medical and surgical devices, medical substances and objects for medical use, of military equipment and precious metals (and stones) and in some European Union Member States also to the distribution of tobacco and tobacco products and of alcoholic beverages.

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 ⁴¹)	FR, IT: State monopoly on tobacco. FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.

⁴¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

Sector or Sub-Sector	Description of Reservations
<p>C. Retailing Services⁴² Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 61113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) (Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods⁴³ (CPC 632 excluding CPC 63211 and 63297)</p>	<p>ES, FR, IT: State monopoly on tobacco. 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. IE, SE: Unbound for the retail sale of alcoholic beverages. SE: Authorisation for temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale may be subject to an economic needs test. Main criteria: impact on existing stores in the geographic area in question.</p>
<p>D. Franchising (CPC 8929)</p>	<p>None</p>

⁴² It does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
It does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.

⁴³ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or Sub-Sector	Description of Reservations
10. EDUCATIONAL SERVICES (only privately funded services)	
<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>AT: Unbound for higher education services. Unbound for education services for adults by means of radio or television broadcasting.</p> <p>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>CZ, SK: Nationality condition for majority of members of the Board of directors. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310).</p> <p>CY, FI, MT, RO, SE: Unbound</p> <p>EL: Nationality condition for majority of members of the Board of directors in primary and secondary schools. Unbound for higher education institutions granting recognised States diplomas.</p> <p>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>HR: Unbound for Primary Education Services (CPC 921). For Secondary Education Services: None for legal persons.</p> <p>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>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>SI: Unbound for primary schools. Nationality condition for majority of members of the Board of directors in secondary and high schools.</p>

Sector or Sub-Sector	Description of Reservations
E. Other education services (CPC 929)	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 CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for majority of members of the Board of directors.
<p>11. ENVIRONMENTAL SERVICES⁴⁴</p> <p>A.) Waste Water Services (CPC 9401)⁴⁵</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)⁴⁶</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)⁴⁷</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

⁴⁴ The horizontal limitation on public utilities applies.

⁴⁵ It corresponds to sewage services.

⁴⁶ It corresponds to Cleaning Services of Exhaust Gases.

⁴⁷ It corresponds to parts of Nature and Landscape Protection Services.

Sector or Sub-Sector	Description of Reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>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>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>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>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 European Union, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>BG, PL: Local incorporation (no branches) required for insurance intermediaries.</p> <p>PT: In order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a European Union Member State.</p> <p>SK: A 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>SE: Insurance broking undertakings not incorporated in Sweden may establish only through a branch.</p>

Sector or Sub-Sector	Description of Reservations
<p>B. Banking and other financial services (excluding insurance)</p>	<p>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 European Union Member State, is required to perform the activities of management of unit trusts and investment companies.</p> <p>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>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>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 European Union. Exemption from these requirements may be granted by the competent authorities.</p> <p>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>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>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 European Union Member State (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 European Union Member State in accordance with the European Union Investment Services Directive.</p> <p>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 European Union legislation, the trustee/depository is required to be incorporated in Italy or in another European Union Member State and established through a branch in Italy. Management companies of UCITS not harmonised under European Union legislation are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms and companies managing UCITS harmonised under European Union legislation having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out the 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 European Union Member State. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p>

Sector or Sub-Sector	Description of Reservations
	<p>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>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 European Union Member States (unbound for direct branching from non-European Union countries).</p> <p>RO: Branches of foreign institutions are not allowed to provide asset management services.</p> <p>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>SI: Unbound for private pension funds (non-compulsory pension funds).</p> <p>SE: A founder of a savings bank shall be a natural person resident in the European Union.</p>

Sector or Sub-Sector	Description of Reservations
<p>13. HEALTH SERVICES AND SOCIAL SERVICES⁴⁸ (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. AT, SI: Unbound for ambulance services. BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. CZ, FI, MT, SE, SK: Unbound HU, SI: Unbound for social services. PL: Unbound for ambulance services, for residential health facilities other than hospital services and for social services. 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. 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>

⁴⁸ The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁴⁹	BG: Incorporation is required (no branches). IT: Economic needs tests applied on bars, cafes and restaurants. Main criteria: population and density of existing establishments.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	BG: Unbound for direct branching (incorporation is required). PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches). CY (for Ecuador only): A licence to establish and operate a tourism and travel company, as well as the renewal of an operating licence of an existing company, shall be granted only to EU natural or legal persons. CZ: Economic needs test based on population criterion.
C. Tourist Guides Services (CPC 7472)	BG, CY, HU, LT, MT, PL: Unbound

⁴⁹ Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.D.a) Ground handling services.

Sector or Sub-Sector	Description of Reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	CY, CZ, FI, MT, PL, RO, SI, SK: Unbound 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). EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	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 ⁵⁰ (CPC 963)	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 AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	AT, SI: Unbound for ski school services and mountain guide services. BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound
E. Recreation park and beach Services (CPC 96491)	None

⁵⁰ The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
16. TRANSPORT SERVICES	
A. Maritime transport ⁵¹	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ⁵²	EU: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. BG: Unbound for direct branching (incorporation is required). BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PL, PT, RO, SI, SE: Feeder services by authorisation.
B. Internal Waterways Transport ⁵³	
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	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. EU: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. 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 board of directors 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 European Union citizens. BG: Unbound for direct branching (incorporation is required). FI: Services can be provided only by ships operating under the Finnish flag. HR: Unbound.

⁵¹ The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.

⁵² Includes feeder services and movement of equipment by international maritime transport suppliers between ports located in the same State when no revenue is involved.

⁵³ The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.

Sector or Sub-Sector	Description of Reservations
C. Rail Transport ⁵⁴ a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	BG: Unbound for direct branching (incorporation is required). HR: Unbound.
D. Road Transport ⁵⁵	
a) Passenger Transportation (CPC 7121 and CPC 7122)	EU: Foreign investors cannot provide transport services within a European Union Member State (cabotage), except for rental of non-scheduled services of buses with operator. 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. AT, BG: Exclusive rights and/or authorisation can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV, SE: Requirement on established entities to use vehicles with national registration.
	ES: Economic needs test for CPC 7122. Main criteria: Local demand. 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. 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. FR: Unbound for intercity bussing services.

⁵⁴ The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.

⁵⁵ The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
b) Freight Transportation ⁵⁶ (CPC 7123, excluding transportation of mail on own account ⁵⁷).	AT, BG: Exclusive rights and/or authorisation can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV, SE: Requirement on established entities to use vehicles with national registration. IT, SK: Economic needs test. Main criteria is local demand.
E. Pipeline transport of goods other than fuel ^{58 59} (CPC 7139)	AT: Exclusive rights can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union.

⁵⁶ The horizontal limitation on public utilities applies in some European Union Member States.

⁵⁷ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and courier services.

⁵⁸ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

⁵⁹ The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
17 SERVICES AUXILIARY TO TRANSPORT ⁶⁰	
<p>A. Services auxiliary to Maritime Transport⁶¹</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>EU: Unbound for rental of vessels with crew, pushing and towing services and supporting services for maritime transport.</p> <p>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>BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent.</p> <p>SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>HR: Unbound for c) Customs Clearance Services, d) Container Station and Depot Services, e) Maritime Agency Services and f) Maritime Freight Forwarding Services. 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>

⁶⁰ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.1) 1 to 6.F.1) 4.

⁶¹ The horizontal limitation on public utilities applies to port services, to services auxiliary to maritime transport requiring the use of the public domain and to pushing and towing services.

Sector or Sub-Sector	Description of Reservations
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 (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport ⁶² 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 Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	<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>EU: Unbound for rental of vessels with crew, pushing and towing services and supporting services for internal waterway transport.</p> <p>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 board of directors 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 European Union citizens.</p> <p>BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent.</p> <p>HU: Participation of the State may be required in an establishment.</p> <p>SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p> <p>HR: Unbound.</p>

⁶² The horizontal limitation on public utilities applies to port services, to services auxiliary to maritime transport requiring the use of the public domain and to pushing and towing services.

Sector or Sub-Sector	Description of Reservations
<p>C. Services auxiliary to rail transport⁶³</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>g) Customs Clearance Services</p>	<p>BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent</p> <p>SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance</p> <p>HR: Unbound for d) pushing and towing services and g) Customs Clearance Services.</p> <p>HU: Unbound for customs clearance services</p> <p>PL: national restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union.</p> <p>FR: Unbound except if full reciprocity is granted.</p> <p>FI: Unbound for direct branching</p> <p>NL: the admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.</p>
<p>D. Services auxiliary to road transport⁶⁴</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>AT: For rental of commercial road vehicles with operators, authorisation can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent.</p> <p>FI: For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles.</p> <p>SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.</p>

⁶³ The horizontal limitation on public utilities applies when the services require the use of the public domain.

⁶⁴ The horizontal limitation on public utilities applies when the services require the use of the public domain.

Sector or Sub-Sector	Description of Reservations
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) g) Customs Clearance Services	HR: Unbound for d) Rental of Commercial Road Vehicles with Operators and g) Customs Clearance Services. HU: Unbound for customs clearance services PL: national restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. FI: Unbound for direct branching NL: the admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.
D. Services auxiliary to air transport services	
a) Ground handling services (including catering)	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. BG: Unbound for direct branching (incorporation is required). HR: Unbound.
b) Storage and warehouse services (part of CPC 742)	BG: Unbound for direct branching (incorporation is required). 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.
c) Freight transport agency services (part of CPC 748)	BG: Unbound for direct branching (incorporation is required). HU: Unbound SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.

Sector or Sub-Sector	Description of Reservations
d) Rental of aircraft with crew (CPC 734)	<p>EU: Aircraft used by European Union carriers have to be registered in a European Union Member State licensing the carrier or, if the licensing European Union Member State allows so, elsewhere in the European Union.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>Aircraft must be operated by air carriers owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p>
e) Sales and Marketing	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers.
f) Computer Reservations System	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers.
g) Airport management ⁶⁵	<p>BG: Unbound for direct branching (incorporation is required).</p> <p>PL: Foreign participation is limited to 49 per cent.</p> <p>HR: Unbound.</p>

⁶⁵ The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
h) Customs Clearance Services	<p>BG: Unbound for direct branching (incorporation is required). SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance. HR, HU: Unbound PL: national restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. FI: Unbound for direct branching NL: the admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.</p>
E. Services auxiliary to pipeline transport of goods other than fuel ⁶⁶ a) Storage and warehouse services of goods other than fuel transported by pipelines ⁶⁷ (part of CPC 742)	None

⁶⁶ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 18.C.

⁶⁷ The horizontal limitations on public utilities applies.

Sector or Sub-Sector	Description of Reservations
18. ENERGY SERVICES	
A. Services incidental to Mining ⁶⁸ (CPC 883) ⁶⁹	None
B. Pipeline Transportation of fuels ⁷⁰ (CPC 7131)	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 ⁷¹ (part of CPC 742)	CY, CZ, MT, PL, SK: Investors from countries which are energy suppliers may be prohibited to obtain 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 ⁷²	EU: Unbound for wholesale trade services of electricity, steam and hot water.

⁶⁸ The horizontal limitations on public utilities applies.

⁶⁹ 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 8. CONSTRUCTION SERVICES.

⁷⁰ The horizontal limitations on public utilities applies.

⁷¹ The horizontal limitation on public utilities applies.

⁷² The horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
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 ⁷³	EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. 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 France 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.
G. Services incidental to energy distribution ⁷⁴ (CPC 887)	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. SI: Unbound except for services incidental the distribution of gas, where: none.

⁷³ The horizontal limitation on public utilities applies.

⁷⁴ Except for consulting services, the horizontal limitation on public utilities applies.

Sector or Sub-Sector	Description of Reservations
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None
b) Hairdressing services (CPC 97021)	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)	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)	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 ^{75 76} (CPC ver. 1.0 97230)	None
g) Telecommunications connection services (CPC 7543)	None

⁷⁵ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

⁷⁶ The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.