



EUROPEAN
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ANNEX 6

ANNEX

to the

Proposal for a Council Decision

**on the signing, on behalf of the European Union, of the Interim Agreement on Trade
between the European Union, of the one part, and the Common Market of the South, the
Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and
the Oriental Republic of Uruguay, of the other part**

EUROPEAN UNION

LIST OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES
IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

1. The list of commitments below indicates the service sectors liberalised pursuant to Articles 10.3 and 10.4 and specifies, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Signatory MERCOSUR States in those sectors. The list below is composed of two columns containing the following elements, respectively:
 - (a) the sector or subsector in which the commitment is undertaken by the European Union, and the scope of liberalisation to which the reservations apply; and
 - (b) a description of the applicable reservations.
2. The European Union does not undertake any commitment for cross-border supply of services in sectors or subsectors covered by this Agreement and not mentioned in this Annex.
3. For the purposes of this Annex, when identifying individual sectors and subsectors:
 - (a) "CPC" means the Provisional Central Products Classification as defined in Article 1.3(c); and
 - (b) "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.

4. The list in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures that do not constitute a limitation within the meaning of Articles 10.3 or 10.4 respectively. Those measures (for example, the need to obtain a licence, universal service obligations, need to obtain recognition of qualifications in regulated sectors and need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and service suppliers of a Signatory MERCOSUR State.
5. The list below is without prejudice to the feasibility of the cross-border supply of services as defined in point (b) of Article 10.2 in certain service sectors and subsectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
6. The European Union takes commitments with respect to market access as set out in Article 10.3, differentiated by its Member States, if applicable.
7. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or measures in the Member States of the European Union, to:
 - (a) natural persons or residents of a Member State of the European Union; or

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

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

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

- EU European Union, including all its Member States
- EEA European Economic Area
- AT Austria
- BE Belgium
- BG Bulgaria
- CY Cyprus
- CZ Czechia
- DE Germany
- DK Denmark
- EE Estonia
- EL Greece
- ES Spain
- FI Finland
- FR France
- HR Croatia
- HU Hungary

- IE Ireland
- IT Italy
- LT Lithuania
- LU Luxembourg
- LV Latvia
- MT Malta
- NL Netherlands
- OECD Organisation for Economic Co-operation and Development
- PL Poland
- PT Portugal
- RO Romania
- SE Sweden
- SI Slovenia
- SK Slovak Republic

Sector or subsector	Description of reservations
All sectors	Real estate For Modes 1 and 2 In all Member States of the European Union except AT, BG, CY, CZ, DE, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None. In AT: The acquisition, purchase, rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities ("Länder") which shall consider whether important economic, social or cultural interests are affected or not. In BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in BG. Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission. In CY: Unbound. In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in CZ. Specific rules apply to the agricultural and forest land in the state ownership.

¹ The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or subsector	Description of reservations
	In DK: Limitations on real estate purchase by non-resident physical and legal entities apply. Limitations on agricultural estate purchased by foreign physical and legal entities apply. In DE: Certain conditions of reciprocity may apply. In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. In FI (Åland Islands): Restrictions apply on the right for natural persons who do not enjoy regional citizenship in Åland and for juridical persons to acquire and hold real property on the Åland Islands without permission from the competent authorities of the islands. Restrictions apply on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland or by any juridical person, without permission from the competent authorities of the Åland Islands. In HU: Unbound for the acquisition of state-owned properties. Limitations on acquisition of land and real estate by foreign investors apply¹. In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. If that land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Business, Enterprise and Innovation. This requirement does not apply to land within the boundaries of cities and towns.

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

Sector or subsector	Description of reservations
	In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LT: Unbound for the acquisition of land. In MT: The requirements of Maltese laws and regulations regarding acquisition of real property apply. In PL: Acquisition of real estate, direct or indirect, by foreigners (natural or juridical persons) requires permission. Unbound for acquisition of state-owned property (for example, the regulations governing the privatisation process). In RO: Natural persons not having Romanian citizenship or residence in Romania, as well as juridical persons not having Romanian nationality or their headquarters in Romania, may not acquire ownership over any kind of land plots through <i>inter vivos</i> acts. In SI: Juridical persons established in SI with foreign capital participation may acquire real estate in the territory of SI. Branches¹ established in SI by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. In SK: Limitations on real estate acquisition by foreign natural and legal entities apply. Foreign entities may acquire real estate property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land, including natural resources, lakes, rivers and public roads.

¹ According to the Law on Commercial Companies, a branch established in SI is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of GATS.

Sector or subsector	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, "huissiers de justice" or other "officiers publics et ministériels."	For Modes 1 and 2 In AT, EL, LT, MT, PL, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality requirement. In SK, coupled with residency requirement in SK. In FI: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement, coupled with a residency requirement.

¹ It includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, 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 service supplier or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, for example, 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 a Member State of the European Union 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 of the European Union 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 European Union since it involves practice of EU and national procedural law. However, in some Member States of the European Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practise.

Sector or subsector	Description of reservations
	In CY: Nationality requirement and residency requirements apply. Full admission to the Bar is required for the provision of legal services in CY. Full admission to the Bar is subject to a nationality requirement, 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 CY. In BE: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement. Exemptions can be granted under specific conditions (for example, residency requirement and reciprocity). Quotas apply for representation before the "Cour de cassation" in non-criminal cases. In BG: Foreign lawyers can only provide legal representation services for a national of their home country subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. In CZ: Full admission to the Bar is required for the practice of legal services, including representation before courts. Non-discriminatory legal form requirements apply. For the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts, EEA or Swiss nationality and residency in CZ is required. In DK: The performing of legal services under the title "Advokat" is only permitted for lawyers with a Danish licence to practise. Representation before the courts is mainly reserved for lawyers with a Danish licence to practise. Other persons than lawyers with a Danish licence to practise may perform legal services in accordance with the Danish Act on Legal Services, but are not allowed to use the title "Advokat". In order to obtain a licence to practise, a person must have a Danish Bachelor and Master degree in law and must have worked as an assistant attorney-at-law for 3 (three) years.

Sector or subsector	Description of reservations
	In ES: Full admission to the Bar is required for the practice of legal services in respect of EU and Member State law, including representation before courts. EEA or Swiss nationality is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. The competent authorities may grant nationality waivers. Non-discriminatory legal form requirements apply. EEA nationality is required for the practice of industrial property agent services. In FR: Full admission to the Bar is required for the practice of legal services in respect of French law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member State) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis. Representation before the "Cour de Cassation" and "Conseil d'Etat" is subject to quotas. In a law firm providing services in respect of French or EU law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners. In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession. In HR: Unbound for the practice of Croatian law. In HU: Full admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.

Sector or subsector	Description of reservations
	In IE: Full admission to the Bar is required for the practice of legal services in respect of Irish law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. Lawyers in IE are divided into 2 (two) distinct categories: solicitors and barristers. The Law Society of Ireland is the statutory legal professional body that governs admission of solicitors in IE. The Honourable Society of King's Inns governs the admission of barristers in IE. In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved, applies. In PT: The recognition of qualifications to practise Portuguese Law is subject to a condition of reciprocity. Nationality requirement for the access to the profession of notaries "solicitadores" and for industrial property agent applies. In SI: Representing clients before the court against payment is conditioned by commercial presence in SI. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided that the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.

Sector or subsector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, 86213, 86219 and 86220)	For Mode 1 In HU, IT, MT, RO, SI, CY: Unbound. In AT: Representation before competent authorities is subject to nationality requirement. In FR: Provision by a foreign service supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. For Mode 2 None.

Sector or subsector	Description of reservations
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI: Unbound. In AT: Nationality requirement for representation before competent authorities and for performing audits provided for in specific Austrian laws (for example, joint stock companies law, stock exchange law and banking law). In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch. In SE: Only auditors approved in SE, authorised auditors and registered auditing firms may perform statutory auditing services in certain legal entities, including in all limited liability companies, as well as natural persons. Only auditors approved in SE and registered public accounting firms may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). Residency within the EEA is required for authorisation or approval. The titles of “approved auditor” and “authorised auditor” may only be used by auditors approved or authorised in SE. Auditors of co-operative economic associations and certain other enterprises who are not authorised or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement. In LT: An auditor’s report must be prepared in conjunction with an auditor accredited to practise in LT. For Mode 2 None. CY: Unbound.

Sector or subsector	Description of reservations
c) Taxation advisory services (CPC 863) ¹	For Mode 1 In AT: Nationality requirement for representation before competent authorities applies. In CY: Authorisation is subject to an economic needs test. Main criterion is the employment situation in the subsector. In BG, CY, MT, RO, SI: Unbound. For Mode 2 None.
d) Architectural services; and e) Urban planning and landscape architectural services (CPC 8671 and 8674)	For Mode 1 In AT: Unbound, except for pure planning services. In BE, BG, CY, CZ, EL, IT, MT, PL, PT, SI: Unbound. In HU, RO: Unbound for landscape architectural services. In HR: Natural and juridical persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be validated by an authorised natural or juridical person in HR with regard to its compliance with Croatian Law. Unbound for urban planning. 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 subsector	Description of reservations
f) Engineering services; and g) Integrated engineering services (CPC 8672 and 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 juridical persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be validated by an authorised natural or juridical person in HR with regard to its compliance with Croatian Law. For Mode 2 None.
h) Medical (including psychologists) and dental services (CPC 9312 and part of 85201)	For Mode 1 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, MT, NL, PT, RO, SK: Unbound. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. Unbound for social medicine services, sanitary services, epidemiological services, medical or ecological services, the supply of blood, blood preparations, transplants and autopsy. In CZ: Access is restricted to natural persons only. In HR: Unbound, except for telemedicine. For Mode 2 None.

Sector or subsector	Description of reservations
i) Veterinary services (CPC 932)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. For Mode 2 None.
j) 1. Midwives services (part of CPC 93191) j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2 None.

Sector or subsector	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, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. In LV: Unbound, except for mail order. In LT: Authorisation by the competent authorities is required. Mail order of pharmaceuticals is prohibited. For Mode 2 None.
B. Computer and related services (CPC 84)	For Modes 1 and 2 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 the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the European Union, only the supply of prescription drugs is reserved to pharmacists.

Sector or subsector	Description of reservations
C. Research and development (R&D) services	
R&D services on social sciences and humanities (CPC 852 excluding psychologists services) ¹	None.
R&D services on natural sciences (CPC 851) Interdisciplinary R&D services (CPC 853)	EU: For publicly funded R&D services, exclusive rights or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the EU having their headquarters in the EU.
D. Real Estate Services ²	
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.

¹ Part of CPC 85201, which is to be found under 1.A.h) Medical (including psychologists) and dental services.

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

Sector or subsector	Description of reservations
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, HU, MT, RO: Unbound. For Mode 2 None.
b) Relating to aircraft (CPC 83104)	For Mode 1 and 2 EU: For rental or leasing of aircraft without crew (dry lease), aircraft used by an air carrier of the EU are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control.

Sector or subsector	Description of reservations
c) Relating to other transport equipment (CPC 83101, 83102 and 83105)	For Mode 1 In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("terraengmotorfordon") without a driver, rented or leased for a period of less than 1 (one) year, are obliged to appoint someone to be responsible for ensuring, for example, that the business is conducted in accordance with applicable laws and regulations and that the road traffic safety rules are followed. The responsible person must reside in SE. For Mode 2 None.
d) Relating to other machinery and equipment (CPC 83106, 83107, 83108 and 83109)	For Mode 1 In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. In EE: Unbound, except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.

Sector or subsector	Description of reservations
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other business services	
a) Advertising (CPC 871)	For Modes 1 and 2 None.
b) Market research and opinion Polling (CPC 864)	For Modes 1 and 2 None.
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).

Sector or subsector	Description of reservations
e) Technical testing and analysis services (CPC 8676)	For Mode 1 In IT: Unbound for the profession of biologists and chemical analysts. In HR: Unbound for services related to issuance of mandatory certificates and similar official document. In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound. For Mode 2 In BG, CY, CZ, MT, PL, RO, SK, SE: Unbound. In HR: Unbound for services related to issuance of mandatory certificates and similar official documents.
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 agronomists "periti agrari". In RO, SI: Unbound. For Mode 2 None.

Sector or subsector	Description of reservations
g) Advisory and consulting services relating to fishing (part of CPC 882)	For Mode 1 In LT, LV, MT, RO, SI: Unbound. For Mode 2 None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of 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, LT LV, MT, PL, PT, RO, SK, SE, SI: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
i) 2. Placement services (CPC 87202)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.

Sector or subsector	Description of reservations
i) 3. Supply services of office support personnel (CPC 87203)	For Mode 1 In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SK, SI: Unbound.
i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	For Modes 1 and 2 In all Member States of the European Union except HU: Unbound. In HU: None.
j) 1. Investigation services (CPC 87301)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK: Unbound.

Sector or subsector	Description of reservations
j) 2. Security services (CPC 87302, 87303, 87304 and 87305)	For Mode 1 In HU: Unbound for CPC 87304, 87305. In BE, BG, CY, CZ, EE, ES, FI, FR, HR, IT, LT, LV, MT, PT, PL, RO, SI, SK: Unbound. For Mode 2 In HU: Unbound for CPC 87304, 87305. In BG, CY, CZ, EE, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.
k) Related scientific and technical consulting services (CPC 8675)	For Mode 1 In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, RO: Unbound for exploration (in FR: and prospecting) services. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. In HR: Basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of HR can be carried out only jointly with or through domestic juridical persons. For Mode 2 None.

Sector or subsector	Description of reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: In BE, BG, CY, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI: Unbound. For internal waterways transport vessels: In all Member States of the European Union except in EE, HU, LV: 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, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	For Modes 1 and 2 None.

Sector or subsector	Description of reservations
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PT, RO, SE, SI, SK: 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, 7545, 8861, 8862, 8864, 8865 and 8866)	For Modes 1 and 2 None.

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

Sector or subsector	Description of reservations
m) Building cleaning services (CPC 874)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
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 In SE: Residency requirement for publisher and owner of publishing or printing company applies.

Sector or subsector	Description of reservations
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 FI: Residency in the EEA is required for certified translators. In PL: Unbound for services of sworn interpreters. In HU, SK: Unbound for official translation and interpretation. In HR: Unbound for official documents. In CY: Unbound. For Mode 2 None.
r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 In DE: Application of the domestic rules on fees and emoluments to all services which are performed from abroad. For Mode 2 None.

Sector or subsector	Description of reservations
r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
r) 5. Duplicating services (CPC 87904) ¹	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2 None.

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

Sector or subsector	Description of reservations
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.
s) Sales and marketing t) Computer reservations system (CRS) services	For Modes 1 and 2 EU: Where EU air carriers are not accorded, by CRS services suppliers operating outside EU, equivalent (meaning non-discriminatory) treatment to that provided in the EU, or where EU CRS services suppliers are not accorded, by non-EU air carriers, equivalent treatment to that provided in the EU, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS services suppliers operating in the EU, or to the non-EU CRS services suppliers by EU air carriers.

Sector or subsector	Description of reservations
2. Communication services	
A. Postal and courier services (Services relating to the handling¹ of postal items² according to the following list of subsectors, whether for domestic or foreign destinations: (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; and (vii) Document exchange⁷.	For Modes 1 and 2 None (conditioned upon comparable binding of existing autonomous liberalisation by Signatory MERCOSUR States).

¹ "Handling" refers to activities such as clearance, sorting, transport and delivery.

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

³ For example, letters and postcards.

⁴ Books and catalogues are included hereunder.

⁵ Journals, newspapers and 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 and 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.

Sector or subsector	Description of reservations
Subsectors (i), (iv) and (v) are however excluded if they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than 5 (five) times the public basic tariff, if they weigh less than 50 (fifty) grams¹, and for the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of 71235² and part of 73210³)	

¹ "Items of correspondence" means 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 postal and courier items on own account by any land mode.

³ Transportation of mail on own account by air.

Sector or subsector	Description of reservations
B. Telecommunications services Telecommunications services exclude services providing, or exercising editorial control over, the content transmitted.	
a) All services which consist in the transmission and reception of electromagnetic signals by any electromagnetic means ¹ , excluding broadcasting ²	For Modes 1 and 2 None.
3. Construction and Related Engineering Services (CPC 511, 512, 513, 514, 515, 516, 517 and 518)	For Mode 1 LT: Authorisation required. CY: Specific conditions apply and authorisation is required. For Mode 2 None.

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

² "Broadcasting" is defined as radio communication in which transmissions are intended for direct reception by the general public and may include sound transmission and television transmission.

Sector or subsector	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 6113 and part of 6121) b) Other commission agents' services (CPC 621)	For Modes 1 and 2 In all Member States of the European Union except in AT, FI, HR, SE, SI: Unbound for distribution of chemical products and 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, pharmaceutical products, medical substances or objects. In HR: Unbound for the distribution of tobacco products.

Sector or subsector	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 6113 and part of 6121) b) Wholesale trade services of telecommunications terminal equipment (part of CPC 7542) c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products¹)	For Mode 1 In AT, BG, FR, 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 CY, CZ, FI, FR, RO, SI, SK: 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 (seventeen) markets of national interest on fresh food products. In MT: Unbound for commission agents' services. In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK: For retailing services, unbound, except for mail order. In LT: Distribution of pyrotechnics is subject to licensing. Only juridical persons established in the EU may obtain a licence. In ES: State monopoly for retail sale or supply of tobacco.

¹ These services, which include CPC 62271, are to be found in 14.D Wholesale trade services of solid, liquid and gaseous fuels and related products and wholesale trade services of electricity, steam and hot water.

Sector or subsector	Description of reservations
C. Retailing services¹ Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of 6113 and part of 6121) Retailing services of telecommunications terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	

¹ Does not include maintenance and repair services, which are to be found in reservations 1.B Computer and related services and 1.F.1) 1. Maintenance and repair of vessels to 1. F. 1) 4 Maintenance and repair of aircraft and parts thereof.
Does not include retailing services of energy products which are to be found in 14.E Retailing services of motor fuel and 14.F Retail sales of fuel oil, bottled gas, coal and wood and retailing services of electricity, (non-bottled) gas, steam and hot water.

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

¹ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 1.A.k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods and other services supplied by pharmacists. For greater certainty, Hungary's commitment for mode 1 in CPC 63211 under distributions services is "none", whereas it is "unbound" for CPC 63211 as committed under professional services.

Sector or subsector	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).

Sector or subsector	Description of reservations
C. Higher education services (CPC 923)	For Mode 1 In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR: French or another EU nationality is required to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities to teach in higher-level educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage higher-level educational institutions. Such authorisation is granted on a discretionary basis. In IT: Nationality requirement for service providers to be authorised to issue diplomas recognised by the State. 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).

Sector or subsector	Description of reservations
D. Adult education services (CPC 924)	For Modes 1 and 2 In CY, FI, MT, RO, SE: Unbound. For Mode 1 In AT: Unbound for adult education services by means of radio or television broadcasting.
E. Other education services (CPC 929)	For Modes 1 and 2 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI: Unbound. For Mode 1 In HR: None for correspondence education or education via telecommunications.

Sector or subsector	Description of reservations
6. Environmental services A. Waste water services (CPC 9401)¹ B. Solid or hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404)²	For Mode 1 EU: Unbound, except for consulting services. For Mode 2 None.

¹ Corresponds to sewage services.

² Corresponds to cleaning services of exhaust gases.

Sector or subsector	Description of reservations
D. Remediation and clean-up of soil and waters a) Treatment, remediation of contaminated or polluted soil and water (part of CPC 94060)¹ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

¹ Corresponds to parts of nature and landscape protection services.

Sector or subsector	Description of reservations
7. Financial services	
A. Insurance and insurance-related services	For Modes 1 and 2 In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI: Unbound for direct insurance services, except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit. In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the EU or of a branch not established in AT (except for reinsurance and retrocession) are prohibited. 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 AT. In DK: Compulsory air transport insurance can be underwritten only by firms established in the EU. Persons or companies (including insurance companies) may not, for business purposes in DK, assist in effecting direct insurance for persons resident in DK, for Danish ships or for property in DK, other than insurance companies licensed by Danish law or by Danish competent authorities.

Sector or subsector	Description of reservations
	In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the EU or by a branch established in DE. If a foreign insurance company has established a branch in DE, it may conclude insurance contracts in DE relating to international transport only through the branch established in DE. In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the EU. In PL: Unbound, except for reinsurance, retrocession and insurance of goods in international trade. In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the EU. Only persons or companies established in the EU may act as intermediaries for such insurance business in PT. In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the Romanian market. SK: Air and maritime transport insurance, covering the aircraft or vessel and responsibility, can be underwritten only by insurance companies established in the EU or by the branch office of the insurance companies not established in the EU authorised in SK.

Sector or subsector	Description of reservations
	For Mode 1 In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI: Unbound for direct insurance intermediation services, except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit. In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of BG. Transport insurance covering goods, insurance of vehicles as such and liability insurance regarding risks located in BG may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the EU. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit.

Sector or subsector	Description of reservations
	In LT: Unbound for direct insurance services, except for insurance of risks relating to: (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; or (b) goods in international transit, except if related to land transport where the risk is located in LT. In BG, LT, LV, PL: Unbound for insurance intermediation. In FI: Only insurers having their head office in the EU or having their branch in FI 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. At least ½ (one half) of the members of the board of directors and the supervisory board, and the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. At least 1 (one) auditor shall have their permanent residence in the EEA. The general agent of an insurance company of Signatory MERCOSUR States must have their place of residence in FI, unless the company has its head office in the EU.

Sector or subsector	Description of reservations
	In HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) for the supply of life insurance to foreign persons residing in HR; (b) for the supply of non-life insurance HR other than automobile liability to foreign persons residing in HR; and (c) for the supply of non-life insurance for marine, aviation, transport. In HU: The supply of direct insurance in the territory of HU by insurance companies not established in the EU is allowed only through a branch office registered in HU. In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in IT may be underwritten only by insurance companies established in the EU. This reservation does not apply to international transport involving imports into IT. In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in SE, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them. In ES: Residence or 2 (two) years of experience is required for the actuarial profession.

Sector or subsector	Description of reservations
	For Mode 2 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI: Unbound for intermediation. In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of BG, may conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in BG with respect to their activity in BG. Insurance compensation resulting from these contracts shall be paid in BG. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes, apply. In HR: Unbound for direct insurance and direct insurance intermediation services, except: (a) regarding life insurance, for the ability of foreign persons residing in HR to obtain life insurance; (b) regarding non-life insurance, for the ability of foreign persons residing in HR to obtain non-life insurance other than automobile liability and for personal or property risk insurance that is not available in HR; 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); and

Sector or subsector	Description of reservations
	(c) for the supply of non-life insurance for marine, aviation and transport. In IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in IT may be underwritten only by insurance companies established in the EU. This reservation does not apply to international transport involving imports into IT.

Sector or subsector	Description of reservations
B. Banking and other financial services (excluding insurance)	For Mode 1 In AT, BE, BG, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, SE, SK: Unbound, except for the provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In BE: Establishment in BE is required for the provision of investment advisory services. In BG: Limitations and conditions relating to the use of telecommunications network may apply. 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. In EE: For acceptance of deposits, authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch, apply is required. 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 may act as depositories of the assets of investment funds. 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.

Sector or subsector	Description of reservations
	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 may act as depositories of the assets of investment funds. In IE: The provision of investment services or investment advice requires either (a) authorisation in IE, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head or registered office in IE (authorisation may not be required in certain cases, for example, if a foreign service supplier has no commercial presence in IE and the service is not provided for private individuals); or (b) authorisation in another Member State of the European Union in accordance with Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU, OJ L 173, 12.6.2014, p. 349. In IT: Unbound for financial salespersons "promotori di servizi finanziari". In LV: Unbound, except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services, excluding intermediation.

Sector or subsector	Description of reservations
	In LT: Commercial presence is required for pension fund management. 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. In PL: For the provision and transfer of financial information and financial data processing and related software, requirement to use the public telecommunications network or the network of another authorised operator applies. 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 the participation in issuing 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 bank established in RO.

Sector or subsector	Description of reservations
	In SI: (a) Participation in issue of Treasury bonds, pension fund management: Unbound. (b) Unbound, except for: lending of all types; the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors; the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and advisory and other auxiliary financial services relating to banking and other financial services. Members of the Slovenian Stock Exchange must be incorporated in SI or be branches of foreign investment firms or banks. A pension scheme may be provided by a mutual pension fund (which is not a legal entity and is therefore managed by an insurance company, a bank or a pension company), a pension company or an insurance company. Additionally, a pension scheme may also be offered by pension scheme providers established in accordance with the regulations applicable in a Member State of the European Union.

Sector or subsector	Description of reservations
	For Mode 2 In BG: Limitations and conditions relating to the use of telecommunications network may apply. In PL: For the provision and transfer of financial information and financial data processing and related software, a requirement to use the public telecommunications network or the network of other authorised operator applies.
8. Health services and social services (only privately-funded services)	EU: Unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security.
A. Hospital services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.

Sector or subsector	Description of reservations
D. Social services (CPC 933)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK: Unbound. In FR: Unbound for social services other than services relating to convalescent and rest houses and old people's homes. For Mode 2 In BE: Unbound except for convalescent and rest houses and old people's homes.
9. Tourism and travel related service	
A. Hotel, restaurants and Catering (CPC 641, 642 and 643) excluding catering in air transport services ¹	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI: Unbound except for catering. In HR: Unbound. For Mode 2 None.

¹ Catering in air transport services is to be found in Services auxiliary to transport under 12.E.a) Ground-handling services (including catering services).

Sector or subsector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Mode 1 In BG, CY, HU: Unbound. For Mode 2 None.
C. Tourist guides services (CPC 7472)	For Mode 1 In BG, CY, CZ, HU, IT, LT, MT, PL, SI, SK: Unbound. In FR: Nationality of a Member State of the European Union for the provision of tourist guide services in its territory. In ES: Nationality requirement applies. For Mode 2 None.

Sector or subsector	Description of reservations
10. Recreational, cultural and sporting services (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK: Unbound. For Mode 2 In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound. In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). In EE: Unbound for other entertainment services (CPC 96199), except for cinema theatre services. In LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199).
B. News and press agencies services (CPC 962)	For Mode 1 In BG, CY, CZ, HU, LT, PL, RO, SK: Unbound. For Mode 2 In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.

Sector or subsector	Description of reservations
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, HU, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound.
D. Sporting services (CPC 9641)	For Modes 1 and 2 In 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.

Sector or subsector	Description of reservations
11. Transport services	
A. Maritime transport a) International passenger transportation (CPC 7211 except national cabotage transport ¹). b) International freight transportation (CPC 7212 except national cabotage transport ²)	For Modes 1 and 2 EU: None.

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this list does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State of the European Union, including on its continental shelf as provided in the UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

² Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this list does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State of European Union, including on its continental shelf as provided in the UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or subsector	Description of reservations
D. Road transport a) Passenger transportation (CPC 7121 and 7122) b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account ¹)	For Mode 1 EU: Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ² (CPC 7139)	For Mode 1 EU: Unbound. For Mode 2 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI: Unbound.

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 14.B.

Sector or subsector	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 maritime cargo handling services and pushing and towing services.
b) Storage and warehousing services (part of CPC 742)	EU: None, except residency requirement for customs clearance services.
c) Customs clearance services	In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI, SK: Unbound for rental of vessels with crew.
d) Container station and depot Services	In HR: Unbound, except for freight transport agency services.
e) Maritime agency services	For Mode 2
f) Maritime freight forwarding services	None.
g) Rental of vessels with crew (CPC 7213)	

¹ Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 1.F.1) 1. Maintenance and repair of vessels to 1. F. 1) 4 Maintenance and repair of aircraft and parts thereof.

Sector or subsector	Description of reservations
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)	

Sector or subsector	Description of reservations
C. Services auxiliary to rail 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) 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)	For Mode 1 EU: Unbound for pushing and towing services. In HR: Unbound, except for freight transport agency services. For Mode 2 None.

Sector or subsector	Description of reservations
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 (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 In AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound for rental of commercial road vehicles with operators. In HR: Unbound, except for freight transport agency services and supporting services for road transport. For Mode 2 None.

Sector or subsector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	For Mode 1 EU: Unbound, except for catering. For Mode 2 In BG, CY, CZ, HR, HU, MT, PL, RO, SI, SK: Unbound.
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.
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, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.

¹ Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 14.C Storage and warehouse services of fuels transported through pipelines.

Sector or subsector	Description of reservations
13. Other transport services	
Provision of combined transport service	In all Member States of the European Union except AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this list affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
14. Energy services	
A. Services incidental to mining (CPC 883) ¹	For Modes 1 and 2 None. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. In SK: For mining, activities related to mining and geological activity, incorporation is required (no branching).

¹ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, 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 and plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. Construction and related engineering services.

Sector or subsector	Description of reservations
B. Pipeline transportation of fuels (CPC 7131)	For Mode 1 EU: Unbound. For Mode 2 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK: 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, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 None.
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. In SK: Unbound for direct branching (incorporation is required) for liquid and gaseous fuels. For Mode 2 None.

Sector or subsector	Description of reservations
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, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK: For retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order). For Mode 2 None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1 EU: Unbound, except for consultancy services (none for consultancy services). For Mode 2 None.

Sector or subsector	Description of reservations
15. Other services not included elsewhere	
a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1 EU: Unbound. For Mode 2 None.
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.

Sector or subsector	Description of reservations
d) Other beauty treatment services not elsewhere classified (CPC 97029)	For Mode 1 EU: Unbound. For Mode 2 None.
e) Spa services and non therapeutic 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 in 1.A.h Medical (including psychologists) and dental services and 1.A.j 2. Services provided by nurses, physiotherapists and paramedical personnel. Services provided by nurses, physiotherapists and paramedical personnel and health services are to be found in 8.A Hospital services and 8.C Residential health facilities other than hospital services.

EUROPEAN UNION

LIST OF COMMITMENTS ON ESTABLISHMENT
IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

1. The list of commitments in this Annex indicates the economic activities liberalised pursuant to Articles 10.3 and 10.4 and specifies the market access and national treatment limitations that apply to enterprises and investors of MERCOSUR in those activities by means of reservations. The list in this Annex is composed of two columns containing the following elements, respectively:
 - (a) the sector or subsector in which the commitment is undertaken by the European Union, and the scope of liberalisation to which the reservations apply; and
 - (b) a description of the applicable reservations.
2. Establishment in sectors or subsectors covered by this Agreement and not mentioned in the list in this Annex is not committed.
3. For the purposes of this Annex, when identifying individual sectors and subsectors:
 - (a) "CPC" means the Provisional Central Products Classification as defined in Article 1.3(c);

- (b) "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; and
- (c) "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.

4. The list in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a market access or a national treatment limitation within the meaning of Article 10.3 or Article 10.4 respectively. Those measures (for example, need to obtain a licence, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and 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 enterprises and investors of a Signatory MERCOSUR State.
5. The European Union takes commitments with respect to market access commitments as set out in Article 10.3(1), differentiated by its Member States, if applicable.
6. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or measures in the Member States of the European Union, to:
 - (a) natural persons or residents of a Member State of the European Union; or

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

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

7. The following abbreviations are used in the list in this Annex:

- EU European Union, including all its Member States
- EEA European Economic Area
- AT Austria
- BE Belgium
- BG Bulgaria
- CY Cyprus
- CZ Czechia
- DE Germany
- DK Denmark
- EE Estonia
- EL Greece
- ES Spain
- FI Finland
- FR France
- 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

Sector or subsector	Description of reservations
ALL SECTORS	Real estate In all Member States of the European Union except AT, BG, CY, CZ, DE, DK, EE, EL, FI, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK, ES: None. In AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities ("Länder") which will consider whether important economic, social or cultural interests are affected or not. In BG: Foreign natural and juridical persons (including branches thereof) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate, subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria. Foreign citizens with permanent residence abroad, foreign juridical persons and enterprises in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers, subject to permission.

¹ The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or subsector	Description of reservations
	In CY: Unbound. In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in Czechia. Specific rules apply to the agricultural and forest land in state ownership. In DE: Certain conditions of reciprocity may apply. In DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities. In EE: Unbound for acquisition of agricultural and forest land¹. In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. In FI: (Åland Islands): Restrictions on the right of natural persons who do not enjoy regional citizenship in Åland, and of juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands.

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

Sector or subsector	Description of reservations
	In HR: Unbound for acquisition of real estate by service suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners. In HU: Limitations on acquisition of land and real estate by foreign investors¹. In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LV: Acquisition of land is unbound; land lease not exceeding 99 (ninety-nine) years is permitted.

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

Sector or subsector	Description of reservations
	In LT: Acquisition of land is unbound¹. In MT: The requirements of Maltese laws and regulations regarding acquisition of real property shall continue to apply. In PL: Acquisition of real estate, direct or indirect, by foreigners (a natural or foreign legal person) requires permission. Acquisition of state-owned property is unbound (for example the regulations governing the privatisation process). In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through <i>inter vivos</i> acts. In SI: Juridical persons, established Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches² established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.

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

² According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of GATS.

Sector or subsector	Description of reservations
	In SK: Limitations on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land, including for example natural resources, lakes, rivers, public roads. In ES: foreign investment in activities directly related to real estate investments of diplomatic missions by States that are not members of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place.

Sector or subsector	Description of reservations
ALL SECTORS	Public utilities 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^{1 2}.

¹ Public utilities exist in sectors such as related scientific and technical consulting services, research and development 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.

² This limitation does not apply to telecommunications services and to computer and related services.

Sector or subsector	Description of reservations
ALL SECTORS	Types of establishment EU: Treatment accorded to subsidiaries (of juridical persons of a Signatory MERCOSUR State) formed in accordance with the law of the Member States of the European Union and having their registered office, central administration or principal place of business within the Union is not extended to branches or agencies established in the Member States of the European Union by juridical persons of a Signatory MERCOSUR State¹. In BG: The establishment of foreign service suppliers, including joint ventures, may only take the form of limited liability company or joint stock company with at least two shareholders. Establishment of branches is subject to authorisation. Unbound for representative offices. Representative offices may not engage in economic activity. In enterprises where the public (state or municipal) share in the equity capital exceeds 30 % (thirty per cent), the transfer of these shares to third parties needs authorisation. In CY: full admission to the Bar is required for the practice of legal services in respect of domestic (EU and Member States of the European Union) law, including representation before courts. Residency (commercial presence) and EU nationality is required in order to obtain full admission to the Bar. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.

¹ In accordance with Article 54 of the TFEU, these subsidiaries are considered as juridical persons of the EU. To the extent that they have a continuous and effective link with the economy of the EU, they are beneficiaries of the EU internal market, which includes, among others, the freedom to establish and to provide services in all Member States of the European Union.

Sector or subsector	Description of reservations
	In EE: At least half of the members of the management board shall have their residence in the EU. In FI: A national of a Signatory MERCOSUR State carrying out 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 and residency are required for at least half of the ordinary and deputy members of the board of directors and for the managing director; however, exemptions may be granted to certain companies. For telecommunications services, permanent residency is required for half of the founders and half of the members of the board of directors and for the managing director. If the founder is a juridical person, that juridical person is also subject to a residency requirement. If an organisation of a Signatory MECOSUR State intends to carry on 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 for an organisation of a Signatory MERCOSUR State or a natural person who is not a citizen of the EU. In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In HU: Commercial presence should take the form of limited liability company, joint-stock company or representative office. Initial entry as branch is not permitted, except for financial services.

Sector or subsector	Description of reservations
	In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities. In 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. In PL: With the exception of financial services, unbound for branches. Investors of a Signatory MERCOSUR State 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). Foreign service suppliers may set up representative offices with their seat in Poland. The scope of action of a representative office may only encompass carrying out activity to advertise and promote the foreign service suppliers. 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.

Sector or subsector	Description of reservations
	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, 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 1 (one) 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 limited liability company may be established in Sweden 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 law in a state within the EEA and that has its registered office, headquarters or principal place of business within the EEA. A partnership may be a founder only if all owners with unlimited personal liability are resident within the EEA. Founders outside the EEA may apply for permission from the competent authority. For limited liability companies and co-operative economic associations, at least 50 % (fifty per cent) of the members of the board of directors, at least 50 % (fifty per cent) of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's or society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to act as an address for service on behalf of the company or society. Corresponding conditions apply to the establishment of all other types of legal entities.

Sector or subsector	Description of reservations
	In SK: A natural person of a Signatory MERCOSUR State whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for the Slovak Republic.
ALL SECTORS	Investment EU: Unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security. In BG: In enterprises where the public (state or municipal) share in the equity capital exceeds 30 % (thirty 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 seas, the continental shelf or the exclusive economic zone; and b) acquisition of a controlling equity interest in companies engaged in any of the activities specified under "a)".

Sector or subsector	Description of reservations
	In CY: Entities with foreign participation must have paid up capital commensurate with their finance requirements and non-residents must finance their contribution through the importation of foreign exchange. If the non-resident participation exceeds 24 % (twenty-four per cent), any additional financing for working capital requirements or otherwise should be raised from local and foreign sources in proportion to the participation of residents and non-residents in the entity's equity. In the case of branches of foreign companies, all capital for the initial investment must be provided from foreign sources. Borrowing from local sources is only permitted after the initial implementation of the project, for financing working capital requirements. 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 1 000 (one thousand) employees, with a turnover exceeding 168 (one hundred and sixty eight) million Euros or with a balance sheet total¹ exceeding 168 (one hundred and sixty eight million Euros is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services.

¹ Total sum of assets, or total sum of debts plus capital.

Sector or subsector	Description of reservations
	In FR: Pursuant to articles L151-1 and R153-1 sec of the financial and monetary code, foreign investments in France in sectors listed in article R153-2 of the financial and monetary code are subject to prior approval from the Minister for the Economy. France reserves the right to limit foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. In HU: Unbound for foreign participation in newly privatised companies. In IT: Exclusive rights may be granted to or maintained in respect of newly privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of 5 (five) years from the date of entry into force of this Agreement, 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. In LT: Enterprises of strategic importance to national security which must belong to the State by the right of ownership (proportion of capital which may be held by private national or foreign persons conforming to national security interests, with respect to investment in enterprises, sectors and facilities of strategic importance to national security and procedures and criteria for determination of conformity of potential national investors and potential enterprise participants, among others).

Sector or subsector	Description of reservations
	In MT: Companies with the participation of non-resident juridical or natural persons require a minimum share capital of which 50 % (fifty per cent) has to be paid up. The non-resident percentage of the equity is to be paid for with funds emanating from abroad. In terms of the Section 17 of the Exchange Control Act, non-residents of Malta, wishing to supply any service through commercial presence in Malta, may do so only by registering a local company with the prior permission of the Central Bank of Malta. In PT: Foreign participation in newly privatised companies may be limited to a variable amount, determined by the Government of Portugal on a case by case basis, of the equity offered to the public. In SI: For financial services, authorisation is issued by the authorities indicated in sector specific commitments and according to conditions indicated in sector specific commitments. There are no limitations on establishment of a new business establishment ("greenfield" investments).
ALL SECTORS	Geographical zones 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.

Sector or subsector	Description of reservations
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ¹	EU: Quantitative restrictions apply to the production of agricultural products. In AT, HR, HU, MT, RO: Unbound for agricultural activities. In CY: The participation of investors of a Signatory MERCOSUR State is allowed only up to 49 % (forty-nine per cent). In FI: Only EEA nationals residing in the reindeer herding area may own reindeer and exercise reindeer husbandry. Exclusive rights may be granted. In FR: The establishment of farms and agricultural co-operatives by non-EU investors is subject to authorisation. In IE: Establishment by residents of a Signatory MERCOSUR State in flour milling activities is subject to authorisation. In SE: Only Sami people may own and exercise reindeer husbandry.

¹ 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 subsector	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ¹	In BG: Unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev. 3.1: 0501, 0502) excluding advisory and consultancy services ²	EU: Unbound.

¹ 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).

² 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 subsector	Description of reservations
3. MINING AND QUARRYING A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas¹ (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required). EU: Reservation on prospection, exploration and exploitation of hydrocarbons: in accordance with Directive 94/22/EC of the European Parliament and of the Council of 30 May 1994 on the conditions for granting and using authorisations for the prospection, exploration and production of hydrocarbons, OJ L 164, 30.6.1994, p. 3, whenever it appears that a third country is not granting EU entities as regards access to and exercise of these activities treatment comparable to that which the EU grants to entities from that country, the Council could, on a proposal of the Commission, authorise a Member State of the European Union to refuse authorisation to an entity which is effectively controlled by the third country concerned or by nationals of that country (reciprocity). EU: Unbound for extraction of crude petroleum and natural gas. In BG, HU, LT, MT, CZ, SK, CY: Unbound. In ES: Reservation on investment originating in non-EU countries in strategic minerals.

¹ 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 19.A Services incidental to mining.

Sector or subsector	Description of reservations
	In DK: The right of exploration and production of hydrocarbons and geothermal potential is subject to a concession by the Danish Minister for Economic and Business Affairs. State participation is required in exploration for production of hydrocarbons. The state can require a licence holder to enter into an unitisation agreement with other licence-holders, who have a concession for an adjacent area. An operator applying for a licence with residence outside Denmark must have a registered office within the territory of the EU. In EL: The right of exploration and exploitation of all minerals, except hydrocarbons, solid fuels, radioactive minerals and geothermal potential is subject to a concession by Greece, after approval of the Council of Ministers. In FR: Establishment by a non-resident in extractive industries must be carried out in the form of a French or European subsidiary, whose manager must be resident in France or other Member States of the European Union and declare his or her place of residence to the local prefect authorities. In NL: State participation is required in the production of hydrocarbons. This includes participation in production facilities. The state can require a licence holder to enter into a unitisation agreement with another licence holder who has a concession for an adjacent area. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining.

Sector or subsector	Description of reservations
4. MANUFACTURING ¹	
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.

¹ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

Sector or subsector	Description of reservations
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.
H. Publishing, printing and reproduction of recorded media ¹ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ²)	In IT: Nationality requirement for owners of publishing and printing companies. In SE: Residency requirement for publisher and owner of publishing or printing company. In HR: Residency requirement.

¹ The sector is limited to manufacturing activities. It does not include activities which are audio-visual-related or present a cultural content.

² Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p) Printing and publishing.

Sector or subsector	Description of reservations
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. 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.

Sector or subsector	Description of reservations
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
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.

Sector or subsector	Description of reservations
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.
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.

Sector or subsector	Description of reservations
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 subsector	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ¹	EU: Unbound.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ²	EU: Unbound.

¹ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

² 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.

Sector or subsector	Description of reservations
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030)¹	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country which accounts for more than 5 % (five per cent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required). In BG, DE, CZ, HU, LT, MT, SK: Unbound. In AT: Unbound for national treatment. In EL: For solid fuels, radioactive minerals and geothermal energy, an exploration licence may not be granted to non-EU natural or legal persons. The right of exploitation is subject to a concession by Greece, after approval by the Council of Ministers. In FI: Reservation on investment in an enterprise engaged in activities involving nuclear energy or nuclear matter. Unbound for transmission and distribution networks and systems of energy and of steam and hot water. In FR: Unbound with respect to the production of electricity. In LV: State monopoly in the sector of electro energy.

¹ 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 subsector	Description of reservations
6. 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, "huissiers de justice" or other "officiers publics et ministériels".	In AT, ES, EL, LT, MT, PL, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State of the European Union) law, is subject to a nationality requirement. In SK coupled with residency requirement in SK. In AT: Lawyers from a Signatory MERCOSUR State (who must be fully qualified in a Signatory MERCOSUR State) equity participation and shares in the operating results of any law firm may not exceed 25 % (twenty-five per cent). They may not have decisive influence in decision-making.

¹ Includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, 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 service supplier 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 the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, among others, 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 a Member State of the European Union 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 of the European Union 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 the practice of EU and national procedural law. However, in some Member States of the European Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practise.

Sector or subsector	Description of reservations
	In BE: Full admission to the Bar required for legal representation services, is subject to a nationality requirement. Exemption can be granted under specific conditions (among others residency requirement and reciprocity). Quotas apply for representation before the "Cour de cassation" in non-criminal cases. In CY: Nationality requirement and residency requirement applies for the provision of legal services and full admission to Bar is required. Full admission to the Bar, is subject to a nationality requirement, 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. 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. In DK: Only lawyers with a Danish licence to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish licence 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.

Sector or subsector	Description of reservations
	In FR: Full admission to the Bar is required for the practice of legal services in respect of French domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member States of the European Union) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form ("association d'avocats" and "société en participation d'avocat") may be reserved exclusively to lawyers fully admitted to the Bar in France, also on a non-discriminatory basis. Representation before the "Cour de Cassation" and "Conseil d'Etat" is subject to quotas. In a law firm providing services in respect of French or EU law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners. In HU: Commercial presence should take the form of partnership with a Hungarian barrister ("ügyvéd") or a barrister's office ("ügyvédi iroda"), or a representative office. In IE: Full admission to the Bar is required for the practice of legal services in respect of Irish domestic law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. Lawyers in Ireland are divided into two distinct categories: solicitors and barristers. The Law Society of Ireland is the statutory legal professional body that governs admission of solicitors in Ireland. The Honourable Society of King's Inns governs the admission of barristers in Ireland.

Sector or subsector	Description of reservations
	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. In PT: The recognition of qualifications to practise Portuguese Law is subject to a condition of reciprocity. Nationality requirement for access to the profession of "solicitadores" and for industrial property agent. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practise in Portugal. In SI: Representing clients before the court against payment is conditioned by commercial presence in Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.

Sector or subsector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	In AT: Accountants from a Signatory MERCOSUR State (who must be authorised according to the law of a Signatory MERCOSUR State) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 % (twenty-five per cent), if they are not members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the subsector. In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Business Authority. In FR: Provision through SEL ("société anonyme, à responsabilité limitée ou en commandite par actions"), AGC ("Association de gestion et comptabilité") or SCP ("société en commandite par actions") only.

Sector or subsector	Description of reservations
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In AT: Auditors from a Signatory MERCOSUR State (who must be authorised according to the law of a Signatory MERCOSUR State) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 % (twenty-five per cent) if they are not members of the Austrian Professional Body. In CY: Special licence is granted to third-country auditors, subject to certain conditions. In CZ and SK: At least 60 % (sixty per cent) of capital share or voting rights are reserved to nationals. 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. In FI: Residency requirement for at least one of the auditors of a Finnish limited liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm. In FR: For statutory audits, provision through any company form except SNC ("société en noms collectifs") and SCS ("société en commandite simple"). In HR: None, except that auditing can be performed only by legal persons.

Sector or subsector	Description of reservations
	In LV: The owner of shares or the head of a firm should be qualified as a sworn auditor in Latvia. In a commercial company of sworn auditors more than 50 % (fifty per cent) of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the EU. In LT: Not less than 75 % (seventy-five per cent) of shares should belong to auditors or auditing companies of the EU. In PL: Audit firms may be established only in certain Polish legal forms with a seat in the EU. In RO: Unbound. In SE: Only auditors approved in Sweden, authorised auditors and registered auditing firms may perform statutory auditing services in certain legal entities, including in all limited companies, as well as natural persons. Only auditors approved in Sweden and registered public accounting firms may be shareholders or form partnerships in companies which practise qualified auditing (for official purposes). Residency within the EEA is required for authorisation or approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not authorised or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement.

Sector or subsector	Description of reservations
	In SI: Commercial presence should take the form of a juridical person. A third-country audit entity may hold shares or form partnerships in Slovenian audit companies if, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country. A permanent residency in Slovenia is required for at least one member of the management board of an audit company established in Slovenia. In ES: Nationality requirement for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, OJ L 157, 9.6.2006, p. 87.

Sector or subsector	Description of reservations
c) Taxation advisory services (CPC 863) ¹	In AT: Tax advisors from a Signatory MERCOSUR State (who must be authorised according to the law of a Signatory MERCOSUR State) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 % (twenty-five per cent), if they are not members of the Austrian Professional Body. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the subsector. In FR: Provision through SEL ("société anonyme, à responsabilité limitée ou en commandite par actions") or SCP ("société anonyme, à responsabilité limitée ou en commandite par actions") only. In BG, PL, SI, RO: Unbound.

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under 6..A.a) Legal services.

Sector or subsector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	In BG: For projects of national or regional significance, investors from a Signatory MERCOSUR State have to act in partnership with, or, as subcontractors of, local investors. In CY: Nationality requirement. In FR: An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis): SA ("sociétés anonymes") et SARL ("sociétés anonymes, à responsabilité limitée"), EURL ("entreprise unipersonnelle à responsabilité limitée"), SCP ("en commandite par actions"), SCOP ("société coopérative ouvrière de production"), SELARL ("société d'exercice libéral à responsabilité limitée"), SELAFA ("société d'exercice libéral à forme anonyme"), SELAS ("société d'exercice libéral par actions simplifiée") or SAS ("Société par actions simplifiée") or as individual or as a partner in an architectural firm. In LV: For architectural services, in order to receive a licence to engage in business activity with full range of legal responsibilities and rights to sign a project, 3 (three) years of practice in Latvia in the field of projecting and university degree is required. In SK: For the provision of these services by a natural person present in the territory of the Slovak Republic, membership in the Slovak Chamber of Architects or Slovak Chamber of Engineers is obligatory. Slovak residency is required for membership.

Sector or subsector	Description of reservations
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	In BG: For projects of national or regional significance, investors from a Signatory MERCOSUR State have to act in partnership with, or as subcontractors of, local investors. In CY: Nationality requirement.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	In CY, EE, FI, MT: Unbound. In AT: Unbound except for psychologists and psychotherapists. In DE: An economic needs test if medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. 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". Nationality is required. However, access by foreigners is possible within annually established quotas. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In LV: For medical and dental services, nationality requirement. Economic needs test. Main criteria: shortage of doctors and dentists in the given region.

Sector or subsector	Description of reservations
	In BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services. In PL: Nationality requirement. In RO: Unbound. In SE: An economics needs test is applied to decide the number of private practices to be subsidised through public funding. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. Unbound for social medicine, sanitary, epidemiological, medical or ecological services; the supply of blood, blood preparations and transplants and autopsy.

Sector or subsector	Description of reservations
i) Veterinary services (CPC 932)	In AT, CY, EE, HU, MT, SI: Unbound. In BG: Economic needs test. Main criteria: population and density of existing business. Unbound for all services related to border veterinary controls, prevention, localisation, curing and others of infectious and parasitic epizootic diseases and diagnostic analysis related thereto and controls exercised over animal products. In FR: Nationality requirement limited to EU and EEA citizens. Insofar as MERCOSUR allows French citizens to provide veterinary services then France shall allow MERCOSUR service suppliers to provide veterinary services under the same conditions. The legal forms available to a company providing veterinary services are limited to three types of companies (SEP ("société en participation"); SCP ("société en commandite par actions"); SEL ("société anonyme, à responsabilité limitée ou en commandite par actions")). In SK: Access is restricted to natural persons only. Authorisation by veterinary administration is required. In SE: An economic needs test is applied to decide the number of private practices to be subsidised through public funding. In ES: Access is restricted to natural persons.

Sector or subsector	Description of reservations
j) 1. Midwives services (part of CPC 93191)	In BG, CY, CZ, EE, FI, HU, MT, RO, SK: 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 libéral" and "société civile professionnelle". Nationality is required. However, access by foreigners is possible within an annually established quota. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the subsector. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. In SE: An economics needs test applied to decide the number of private practices to be subsidised through public funding.

Sector or subsector	Description of reservations
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	In BG, CY, CZ, EE, HU, MT, SI, SK: Unbound. In AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. 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". Nationality is required. However, access by foreigners is possible within an annually established quota. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the subsector. In PL: Nationality requirement. In SE: An economics needs test applied to decide the number of private practices to be subsidised through public funding.

Sector or subsector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists¹	In AT, BG, CY, CZ, EE, FI, HU, LV, MT, PL, RO, SE, SI, SK: Unbound. In BE, DE, DK, ES, FR, IT, HR, IE, PT: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In DE: Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. Nationals of non-EEA countries cannot obtain a licence to establish a pharmacy. The total number of pharmacies per person is restricted to one pharmacy and up to 3 (three) branch pharmacies. In FR: EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas. Commercial presence must take one of the legal forms which are allowed under national law on a non-discriminatory basis: SEL ("société anonyme, à responsabilité limitée ou en commandite par actions"), SNC ("société en noms collectifs"), "société de participations financières de profession libérale de pharmaciens d'officine" and SARL ("sociétés anonymes, à responsabilité limitée") only. In ES: only natural persons, who are licenced pharmacists, can be owners of a pharmacy and are permitted to provide retail services of pharmaceuticals and specific medical goods (CPC 63211) to the public. Each pharmacist cannot obtain more than one licence.

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

Sector or subsector	Description of reservations
B. Computer and related services (CPC 84)	None.
C. Research and development services	
a) R&D services on natural sciences (CPC 851)	In AT, BG, EE, HU, LV, SE, SI: For R&D services, which receive public funding or State support in any form and are therefore not considered to be privately funded, exclusive rights or authorisations can only be granted to nationals of a Member State of the European Union. In BE, HR, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK: Unbound.
b) R&D services on social sciences and humanities (CPC 852 excluding psychologists services) ¹	None.
c) Interdisciplinary R&D services (CPC 853)	In AT, BG, EE, HU, LV, SE, SI: For publicly funded R&D services, exclusive rights or authorisations can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In BE, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK: Unbound.

¹ Part of CPC 85201, which is to be found under 6.A.h) Medical (including psychologists) and dental services.

Sector or subsector	Description of reservations
D. Real estate services ¹	
a) Involving own or leased property (CPC 821)	In BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI: Unbound.
b) On a fee or contract basis (CPC 822)	In BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI: Unbound. In DK: Authorisation for authorised estate agent may limit scope of activity.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	In AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, NL, PT, SI, SE: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment. In LT: 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. "Dominating Swedish influence" means a proportionally large share of Swedish ownership in the ship and that the operation of the ship is located in Sweden. In BG, CY, CZ, MT, PL, RO, SK: Unbound.

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

Sector or subsector	Description of reservations
b) Relating to aircraft (CPC 83104)	In AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, NL, PT, SI, SE: For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the EU are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control. In BG, CY, CZ, MT, PL, RO, SK: Unbound.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	In BG, CY, CZ, LV, LT, MT, PL, RO, SK: Unbound.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	In BG, CY, CZ, MT, PL, RO, SK: Unbound.
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, SK, SI: Unbound.

Sector or subsector	Description of reservations
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other business services	
a) Advertising (CPC 871)	In RO: Unbound.
b) Market research and opinion polling (CPC 864)	In RO, PL: Unbound.
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). In BG: Unbound.
e) Technical testing and analysis services (CPC 8676)	In BG, CY, CZ, MT, PL, RO, SK: Unbound.

Sector or subsector	Description of reservations
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	In RO, SI: Unbound. In CZ: Bound only for consulting services concerning the methods for improving productivity, reducing production costs and improving the quality of production in the areas of agriculture, hunting and forestry.
g) Advisory and consulting services relating to fishing (part of CPC 882)	In CY, CZ, EE, LV, LT, MT, PL, RO, SK, SI: Unbound.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	In AT, BE, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
i) Placement and supply services of personnel	
i) 1. Executive search (CPC 87201)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In ES: State monopoly.
i) 2. Placement services (CPC 87202)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SI, SK: Unbound. In BE, ES, FR, IT: State monopoly.

Sector or subsector	Description of reservations
i) 3. Supply services of office support personnel (CPC 87203)	In AT, BG, CY, CZ, DE, EE, FI, FR, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In IT: State monopoly.
i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	In all Member States of the European Union except HU: Unbound. In HU: None.
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.

Sector or subsector	Description of reservations
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In DK: Nationality and residency requirements for members of the board. Unbound for the supply of airport guard services. In BG, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. In ES: Access is subject to prior authorisation. In granting the authorisation, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and public order. In FI: Licences to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA. In HR, CY: Unbound.

Sector or subsector	Description of reservations
k) Related scientific and technical consulting services (CPC 8675)	In FR: For surveying, access through a SEL ("société anonyme, à responsabilité limitée ou en commandite par actions"), SCP ("société en commandite par actions"), SA ("sociétés anonymes") and SARL ("sociétés anonymes, à responsabilité limitée") only. Foreign investors are required to have a specific authorisation for exploration and prospecting services. In CY: Unbound. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining.
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 LT: State monopoly. In SE: An economic needs test applies if an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.

Sector or subsector	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)	In SE: An economic needs test applies if 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 6.F.l) 1. Maintenance and repair of vessels to 6.F.l) 4. Maintenance and repair of aircraft and parts thereof. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and related services.

Sector or subsector	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 requirement for publisher and editorial board. In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches). In PL: Nationality requirement for the editor-in-chief of newspapers and journals. In SE: Residency requirement for publisher and owner of publishing and printing companies.

Sector or subsector	Description of reservations
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 their activity. In HR: Unbound for translation and interpretation services for or before Croatian courts. In PL: Unbound for the supply of sworn interpretation services. In BG, HU, SK: Unbound for official translation and interpretation. In CY: Unbound for translation and interpretation services.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	In IT, PT: Nationality requirement for investors.

Sector or subsector	Description of reservations
r) 4. Credit reporting services (CPC 87901)	In BE: For consumer credit databanks, nationality requirement for investors. In IT, PT: Nationality requirement for investors.
r) 5. Duplicating services (CPC 87904) ¹	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

¹ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.p) Printing and publishing.

Sector or subsector	Description of reservations
r) Sales and Marketing r) Computer reservations system (CRS) services	EU: Where EU air carriers are not accorded, by CRS service suppliers operating outside the EU, equivalent (meaning non-discriminatory) treatment to that provided in the EU or where EU CRS service suppliers are not accorded, by non-EU air carriers, equivalent treatment to that provided in the EU, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS service suppliers operating in the EU or to the non-EU CRS service suppliers by EU air carriers. In BG: Unbound for direct branching (incorporation is required).

Sector or subsector	Description of reservations
7. COMMUNICATION SERVICES	
A. Postal and courier services (Services relating to the handling¹ of postal items² according to the following list of subsectors, whether for domestic or foreign destinations: (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 and (vii) document exchange⁷.	None.

¹ "Handling" refers to activities such as clearance, sorting, transport and delivery.

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

³ For example, letters or postcards.

⁴ Books and catalogues are included hereunder.

⁵ Journals, newspapers and 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 and 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.

Sector or subsector	Description of reservations
Subsectors (i), (iv) and (v) are however excluded if they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, if they weigh less than 50 grams¹, and for the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235² and part of CPC 73210³)	

¹ "Items of correspondence" means 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 postal and courier items on own account by any land mode.

³ Transportation of mail on own account by air.

Sector or subsector	Description of reservations
B. Telecommunications services Telecommunications services exclude services providing, or exercising editorial control over, the content transmitted.	In CY: Nationality requirement for broadcasting transmission services.
a) All services which consist in the transmission and reception of electromagnetic signals by any electromagnetic means ¹ , excluding broadcasting ²	None. In CY: Nationality requirement for broadcasting transmission services.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	In CY: Specific conditions apply and authorisation is required for third country nationals.

¹ These services do not include online information data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and related services.

² "Broadcasting" is defined as radio communication in which transmissions are intended for direct reception by the general public and may include sound transmission and television transmission.

Sector or subsector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All subsector 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 tobacco products, exclusive rights or authorisations can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In FI: Unbound for distribution of alcoholic beverages and 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.

Sector or subsector	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 telecommunications 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 19.D Wholesale trade services of solid, liquid and gaseous fuels and related products and wholesale trade services of electricity, steam and hot water.

Sector or subsector	Description of reservations
C. Retailing services¹ 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 telecommunications 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 goods² (CPC 632 excluding CPC 63211 and 63297)	In ES, FR, IT: State monopoly on tobacco. In FR: Nationality requirement for tobacconists ("buraliste"). In BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (for FR and PT only for large department 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 IE, SE: Unbound for the retail sale of alcoholic beverages.

¹ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. Computer and related services and 6.F.l).

Does not include retailing services of energy products, which are to be found in ENERGY SERVICES under 19.E. Retailing services of motor fuel and 19. F. Retail sales of fuel oil, bottled gas, coal and wood and retailing services of electricity, (non-bottled) gas, steam and hot water.

² Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or subsector	Description of reservations
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	EU: Where the supply of privately funded education services by a foreign provider is permitted, the participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis. In AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting. In BG: Unbound for the supply of primary or secondary education services by foreign natural persons and associations, and for the supply of higher education services. In CZ, SK: Nationality requirement for the 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). In CY, FI, MT, RO, SE: Unbound.

Sector or subsector	Description of reservations
	In HR: Unbound for primary education services (CPC 921). For secondary education services: none for legal persons. In EL: Nationality requirement for the majority of members of the board in primary and secondary schools. Unbound for higher education institutions granting recognised state diplomas. In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. In FR: French or EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher level educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary and higher level educational institutions. Such authorisation is granted on a discretionary basis. In HU: 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 licences.

Sector or subsector	Description of reservations
	In SK: The number of schools being established may be limited by the authorities. In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). In SI: Unbound for primary schools. Nationality requirement for the majority of members of the board in secondary and high schools.
E. Other education services (CPC 929)	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: Unbound. In CZ, SK: Participation of private operators in the education network is subject to concession. Nationality requirement for majority of members of the board.

Sector or subsector	Description of reservations
11. ENVIRONMENTAL SERVICES A. Waste water services (CPC 9401)¹ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404)²	None.

¹ Corresponds to sewage services.

² Corresponds to cleaning services of exhaust gases.

Sector or subsector	Description of reservations
D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)¹ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	

¹ Corresponds to parts of nature and landscape protection services.

Sector or subsector	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The licence for branch offices of insurers from a Signatory MERCOSUR State shall be denied if the insurer in MERCOSUR does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association. In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, an insurer from a Signatory MERCOSUR State must have been authorised to operate in the same classes of insurance in a Signatory MERCOSUR State for at least 5 (five) years. In ES: direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union. In ES: For actuarial services, residence requirement and 3 (three) years relevant experience. In EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except if such offices are established as agencies, branches or head offices.

Sector or subsector	Description of reservations
	In FI: At least one half of the promoters and members of the board of directors and the supervisory board, the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry on statutory pension insurance. At least one auditor shall have his or her permanent residence in the EEA. In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. In BG, PL: Local incorporation (no branches) is required for insurance intermediaries. In PT: In order to establish a branch in Portugal, insurance juridical persons from a Signatory MERCOSUR State need to demonstrate prior operational experience of at least 5 (five) years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union. In SK: Nationals of a Signatory MERCOSUR State 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). The authorisation in both cases is subject to the evaluation of supervisory authority.

Sector or subsector	Description of reservations
	In SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches). In SE: Insurance undertakings not incorporated in Sweden may be established only through a branch.
B. Banking and other financial services (excluding insurance)	EU: Only firms having their registered office in the EU can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of unit trusts and investment companies. In BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. In HR: None, except for settlement and clearing services where the Central Depository Agency (hereinafter referred to as "CDA") is the sole supplier in Croatia. Access to the services of the CDA shall be granted to non-residents on a non-discriminatory basis.

Sector or subsector	Description of reservations
	In HU: Branches of institutions from Signatory MERCOSUR State 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 2 (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 1 (one) year. 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, hereinafter referred to as "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: (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head or registered office in Ireland; or (b) be authorised in another Member State of the European Union in accordance with Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and 93/6/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EEC, OJ L 145, 30.4.2004, p. 1.

Sector or subsector	Description of reservations
	In IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the EU, the trustee or depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the EU are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the 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. In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets. At least one head of a bank's administration must speak the Lithuanian language.

Sector or subsector	Description of reservations
	In PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (unbound for direct branching from non-EU countries). In RO: Branches of foreign institutions are not allowed to provide asset management services. In SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). In SE: A founder of a savings bank shall be a natural person resident in the EU.

Sector or subsector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
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)	EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread and creation of new employment. In AT: Unbound for ambulance services. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health or Medical Chamber. In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. In CY, CZ, FI, MT, SE, SK, SI: Unbound. In FR: Unbound for social services other than services relating to convalescent and rest houses and old people's homes.

Sector or subsector	Description of reservations
	In HR: None, except that establishment of some social care facilities may be subject to needs based limits in particular geographical areas. All persons providing services directly to patients or treating patients need a licence from the professional chamber. In HU: Unbound for social services. In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In BE, DE, ES: 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. In DE: Rescue services and "qualified ambulance services" might be reserved for non-profit operators. The number of ICT-services providers may be limited to guarantee interoperability, compatibility and necessary safety standards.

Sector or subsector	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 ¹	In BG: Incorporation is required (no branches). In IT: An economic needs test applies to 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: Unbound.
C. Tourist guides services (CPC 7472)	None. In CY: Unbound.

¹ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 17.E.a) Ground-handling services.

Sector or subsector	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)	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 FR: Foreign participation in existing companies publishing publications in the French language may not exceed 20 % (twenty per cent) of the capital or of voting rights in the company. Establishment of foreign press agencies is subject to conditions set out in domestic regulation. Establishment of press agencies by foreign investors is subject to reciprocity. In BG, CY, CZ, HU, LT, RO, PL, SK: Unbound. In PT: News companies, incorporated in Portugal in the juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stocks.

Sector or subsector	Description of reservations
C. Libraries, archives, museums and other cultural services	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: Unbound. In AT, LT: Participation of private operators in libraries, archives, museums and other cultural services' network is subject to concession or licence.
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.

Sector or subsector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport ¹) b) International freight transportation (CPC 7212 less national cabotage transport ²)	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: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

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- ¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the commitments do not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State of the European Union, including on its continental shelf as provided in UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.
- ² Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the commitments do not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in UNCLOS and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or subsector	Description of reservations
D. Road transport	
a) Passenger transportation (CPC 7121 and CPC 7122)	EU: Foreign investors cannot provide transport services within a Member State of the European Union (cabotage), except for rental of non-listed 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. In AT, BG: Exclusive rights or authorisation can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In BG, CZ: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV and SE: Requirement for established entities to use vehicles with national registration. In ES: Economic needs test for CPC 7122. Main criteria: local demand.

Sector or subsector	Description of reservations
	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. In ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. In FR: Unbound for intercity bussing services.
b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account¹)	In AT, BG: Exclusive rights or authorisation can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In ES: Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to service suppliers of Spain (CPC 7123). In BG, CZ: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV and SE: Requirement for established entities to use vehicles with national registration. In IT, SK: Economic needs test. Main criteria: local demand.

¹ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and Courier Services.

Sector or subsector	Description of reservations
E. Pipeline transport of goods other than fuel ¹ (CPC 7139)	In AT: Exclusive rights can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU.
17. 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	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: 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 IT: Economic needs test³ for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. In BG: Unbound for direct branching (incorporation is required). Services auxiliary to maritime transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag.

¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

² Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES 6.F.1) 1. Maintenance and repair of vessels to 6.F.1) 4. Maintenance and repair of aircraft and parts thereof.

³ This measure is applied on a non-discriminatory basis.

Sector or subsector	Description of reservations
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 (including catering) (part of CPC 749)	In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In FI: Services can be provided only by ships operating under the Finnish flag. In 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.

Sector or subsector	Description of reservations
C. Services auxiliary to rail 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) 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)	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 % (forty-nine per cent). In CZ: Unbound for direct branching (incorporation is required). In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In HR: Unbound for pushing and towing services.

Sector or subsector	Description of reservations
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)	In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of a Member State of the European Union and to juridical persons of the EU having their headquarters in the EU. In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 % (forty-nine per cent). In CZ: Unbound for direct branching (incorporation is required). In FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In HR, CY: Unbound for rental of commercial road vehicles with operators.

Sector or subsector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering)	In EU: Unbound, except for market access. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints and to not less than 2 (two) suppliers for other reasons. In BG: Unbound for direct branching (incorporation is required).
b) Storage and warehouse services (part of CPC 742)	In BG: Unbound for direct branching (incorporation is required). In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints and for other reasons, to not less than two suppliers.
c) Freight transport agency services (part of CPC 748)	In CY, CZ, HU, MT, PL, RO, SK: Unbound. In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 % (forty-nine per cent) limitation on equity participation and through branches. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.

Sector or subsector	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)	None.
18. OTHER TRANSPORT SERVICES	
Provision of combined transport service	In all Member States of the European Union except AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this list affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C Storage and warehouse services of fuels transported through pipelines.

Sector or subsector	Description of reservations
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ¹	In CY: Unbound. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining.
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: Unbound.

¹ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, 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 and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or subsector	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	In CY, CZ, MT, PL, SK: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required). In FI: Unbound for control or ownership of a liquefied natural gas (hereinafter referred to as "LNG") terminal (including those parts of the LNG terminal used for storage or re-gasification of LNG) by foreign persons or enterprises for energy security reasons.
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. In FI: Unbound for the importation, wholesale and retail of electricity. Quantitative restrictions apply in the form of monopolies or exclusive rights for the importation of natural gas and for the production and distribution of steam and hot water. In SK: Unbound for direct branching (incorporation is required) for liquid and gaseous fuels.
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 (for FR and PT 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.

Sector or subsector	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: Unbound except for consultancy services and none for consultancy services. In SI: Unbound except for services incidental to the distribution of gas and none for the distribution of gas.
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	In CY: Unbound. In IT: An economic needs test applies on a national treatment basis. Main criteria: population and density of existing business.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	In IT: An economic needs test applies on a national treatment basis. Main criteria: population and density of existing business. In CY: Nationality requirement.

Sector or subsector	Description of reservations
d) Other beauty treatment services n.e.c. (CPC 97029)	In IT: An economic needs test applies on a national treatment basis. Main criteria: population and density of existing business. In CY: Nationality requirement applies.
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)	In CY: Nationality requirement applies.
f) Telecommunications connection services (CPC 7543)	None.

¹ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and dental services, 6.A.j) 2. Services provided by nurses, physiotherapists and paramedical personnel, and health services (13.A Hospital services and 13.C Residential health facilities other than hospital services).

EUROPEAN UNION

LIST OF LIMITATIONS IN CONFORMITY WITH ARTICLES 10.3, 10.4, 10.8 AND 10.9
(KEY PERSONNEL, GRADUATE TRAINEES AND BUSINESS SELLERS)

1. The list of limitations in this Annex indicates the economic activities liberalised pursuant to Articles 10.3 and 10.4 and specifies, by means of reservations, the limitations that apply to key personnel, graduate trainees and business sellers in accordance with Articles 10.8 and 10.9. The list in this Annex is composed of two columns containing the following elements, respectively:
 - (a) the sector or sub-sector in which limitations apply; and
 - (b) a description of the applicable limitations.

The European Union does not undertake any commitment for key personnel and graduate trainees in economic activities for which it does not take commitments on establishment in accordance with Annex 10-B neither does it undertake any commitments for business sellers in economic activities for which it does not take any commitments on cross-border supply of services in accordance with Annexes 10-A and 10-B.

2. For the purposes of this Annex, when identifying individual sectors and sub-sectors:
 - (a) "CPC" means the Central Products Classification as defined in Article 1.3(c);

(b) "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; and

(c) "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.

3. Commitments on key personnel and graduate trainees do not apply if the intent or effect of their temporary stay is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.
4. The list in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a limitation within the meaning of Articles 10.3 and 10.4. Those measures (for example, need to obtain a licence, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and need to have a postal address in the territory where the economic activity is performed), even if not listed below, apply in any case to key personnel and graduate trainees of a Signatory MERCOSUR State.
5. To the extent that commitments are not taken in Chapter 10, all other requirements of the laws and regulations of each Party regarding entry and temporary stay continue to apply, including those concerning the period of stay.
6. Notwithstanding the provisions of this Chapter, all requirements of each Party's laws and regulations regarding employment and social security measures shall continue to apply, including regulations concerning minimum wages and collective wage agreements.

7. The list in this Annex is without prejudice to the existence of public monopolies and exclusive rights, as set out by the European Union in Annex 10-B.
8. In the sectors where economic needs tests are applied, their main criteria shall 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.
9. The European Union takes commitments with respect to market access as set out in Article 10.3(1), differentiated by its Member States, if applicable.
10. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or such measures in the Member States of the European Union, to:
 - (a) natural persons or residents of a Member State of the European Union; or
 - (b) juridical persons constituted or organised under the law of another Member State of the European Union or that of the European Union and having their registered office, central administration or principal place of business in a Member State of the European Union.

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

11. The following abbreviations are used in the list in this Annex:

- EU European Union, including all its Member States
- EEA European Economic Area
- AT Austria
- BE Belgium
- BG Bulgaria
- CY Cyprus
- CZ Czechia
- DE Germany
- DK Denmark
- EE Estonia
- EL Greece
- ES Spain
- FI Finland
- FR France
- 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

Sector or sub-sector	Description of reservations
All sectors	Scope of intra-corporate transferees In BG: The number of intra-corporate transferees shall not exceed 10 % (ten percent) of the average annual number of the citizens of the EU employed by the respective Bulgarian juridical person. If fewer than 100 (one hundred) persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 % (ten percent) of that of the total employees. In HU: Category of intra-corporate transferees is unbound for a natural person who has been a partner in a juridical person of a Signatory MERCOSUR State.
All sectors	Specialists¹ EU: In assessing the specialised knowledge of the natural person, account shall be taken not only of knowledge specific to the enterprise, but also of whether the person has a high level of qualification, including adequate professional experience, referring to a type of work or activity requiring specific technical knowledge, including possible membership of an accredited profession.

¹ For greater certainty, managers, executives and specialists may be required to demonstrate that they possess the professional qualifications and experience needed in the juridical person to which they are transferred.

Sector or sub-sector	Description of reservations
All sectors	Graduate trainees In BG, HU: Economic needs tests for graduate trainees¹. In AT, DE, ES, FR, HU, LT, SK: Training must be linked to the university degree which has been obtained.
All sectors	Managing directors and auditors In AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria. In FI: A foreigner carrying out trade as a private entrepreneur needs a trade permit and has to be the holder of a permanent residence permit in the EU. For all sectors, except telecommunications services, nationality and residency requirements for the managing director of a limited company apply. For telecommunications services, permanent residency for the managing director is required. In FR: The managing director of a commercial, industrial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: The managing director of a juridical person or a branch shall reside in Sweden.

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

Sector or sub-sector	Description of reservations
All sectors	Type of enterprise In AT, CZ, SK: Intra-corporate transferees, graduate trainees and business sellers need to be employed by an enterprise other than a non-profit organisation; otherwise unbound. In FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation.
All sectors	Recognition EU: EU directives on mutual recognition of diplomas only apply to citizens of the EU. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State of the European Union¹.

¹ In order for non-EU country nationals to obtain EU-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 10.11, is necessary.

Sector or sub-sector	Description of reservations
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ¹	In AT, DE, DK, HU, LT, MT, RO: Unbound for agricultural activities. In CY: The participation of MERCOSUR investors is allowed only up to 49 % (forty-nine percent). In FR: Prior authorisation is required in order to become a member or act as a director of an agricultural cooperative. In FI: only EEA nationals resident in the reindeer herding area may own reindeer and exercise reindeer husbandry. Exclusive rights may be granted. In IE: Establishment by residents of a Signatory MERCOSUR State in flour milling activities is subject to authorisation.

¹ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f).

Sector or sub-sector	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ¹	In BG, DE, LT: Unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ²	Unbound.

¹ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f).

² Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f).

Sector or sub-sector	Description of reservations
3. Mining and quarrying¹ A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas² (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Unbound for juridical persons controlled by natural or juridical persons of a non-EU country, which accounts for more than 5 % (five percent) of the EU's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas. In CY: Unbound.

¹ The horizontal limitation on public utilities applies.

² 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 19.A.

Sector or sub-sector	Description of reservations
4. MANUFACTURING ¹	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ²	In IT: Nationality requirement for publishers. In PL: Nationality requirement for the editor-in-chief of newspapers and journals. In SE: Residency requirement for publishers and owners of publishing and printing companies.

¹ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

² Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p) Printing and Publishing.

Sector or sub-sector	Description of reservations
6. 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, "huissiers de justice" or other "officiers publics et ministériels"	In AT, ES, EL, LT, MT, RO, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State of the European Union) law, is subject to a nationality requirement. In ES, the competent authorities may grant waivers. In SK, it is coupled with residency requirement. In CY, FI: Nationality and residency requirement. Full admission to the Bar is required for the provision of legal services. Admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners, shareholders or members of the Board of Directors in a law company in Cyprus.

¹ Includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, 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 service supplier or its personnel is qualified to practise as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take, among others, 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 a Member State of the European Union, 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 EU, since it involves practice of EU and national procedural law. However, in some Member States European Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practise.

Sector or sub-sector	Description of reservations
	In BE: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement. Exemption can be granted under specific conditions (among others, residency requirement and reciprocity). Quotas apply for representation before the "Cour de cassation" in non-criminal cases. In BG: MERCOSUR lawyers can only provide legal representation services of a national of a Signatory MERCOSUR State and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required. In CZ: Full admission to the Bar is required for the practice of legal services, including representation before courts. Non-discriminatory legal form requirements apply. For the practice of legal services in respect of domestic (EU and Member State of the European Union) law, including representation before courts, EEA or Swiss nationality and residency in the Czech Republic is required. In DK: The performing of legal services under the title "Advokat" is only permitted for lawyers with a Danish licence to practise. Representation before courts is mainly reserved for lawyers with a Danish licence to practise. Other persons than lawyers with a Danish licence to practise may perform legal services in accordance with the Danish Act on Legal Services, but are not allowed to use the title "Advokat".

Sector or sub-sector	Description of reservations
	In ES: EEA nationality is required for the practice of industrial property agent services. In HR: Full admission to the Bar, required for legal representation services, is subject to a nationality requirement or a requirement of citizenship of an Member State of the European Union. In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession. In FR: Full admission to the Bar is required for the practice of legal services in respect of French law, including representation before courts. Residency (commercial presence) is required in order to obtain full admission to the Bar. To provide legal services in respect of domestic (EU and Member State of the European Union) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal forms may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis. Representation before the "Cour de Cassation" and the "Conseil d'Etat" is subject to quotas. In a law firm providing services in respect of French or EU law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners.

Sector or sub-sector	Description of reservations
	In HU: Full admission to the Bar is subject to a nationality requirement, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or law firm. In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. In PT: Nationality requirement for the access to the profession of "solicitadores" and for industrial property agent. In SI: remunerated representation of clients before the court is conditioned upon commercial presence in Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.

Sector or sub-sector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	In AT: Nationality requirement for representation before competent authorities. In FR: Provision of accounting and bookkeeping services by a foreign supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. In CY: Special licence is granted to third-country professionals, subject to certain conditions.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In AT: Nationality requirement for representation before competent authorities and for performing audits provided for in specific Austrian laws (among others, joint stock companies law, stock exchange law and banking law). In DK: Residency requirement. In ES: Nationality requirement or statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, OJ L 157, 9.6.2006, p. 87.

Sector or sub-sector	Description of reservations
	In FI: Residency requirement for at least one of the auditors of a Finnish liability company. In HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services. In IT: Nationality requirement condition for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, OJ L 157, 9.6.2006, p. 87. Residency requirement for auditors that are natural persons. In SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, among others, in all limited companies. Residency is required for approval. In CY: Special licence is granted to third-country auditors, subject to certain conditions.
c) Taxation advisory services (CPC 863) ¹	In AT: Nationality requirement for representation before competent authorities. In BG: Nationality requirement for specialists. In HU: Residency requirement. In CY: Special licence is granted to third-country professionals, subject to certain conditions.

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found in LEGAL SERVICES under 6.A.a).

Sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	In EE: At least one responsible person (project manager or consultant) must be resident in Estonia. In BG: Foreign specialists must have experience of at least 2 (two) years in the field of construction. Nationality requirement for urban planning and landscape architectural services. In CZ, EL, HR, HU: Residency requirement. In CY: Nationality requirement applies. In SK: Residency requirement and nationality requirement.
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 of at least 2 (two) years in the field of construction. In HR: Residency requirement. In EL, HU: Residency requirement (for CPC 8673, a residency requirement only applies to graduate trainees). In CY: Nationality requirement applies. In SK: Residency requirement and nationality requirement.

Sector or sub-sector	Description of reservations
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	In CZ, IT, LT, SK: Residency requirement. In CZ, SK: Authorisation by the competent authorities required for foreign natural persons. In BE, LU, SI: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. In BG, CY, MT: Nationality requirement. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 (eighteen) months and requires residency. In FR: Nationality requirement. However, access is possible within annually established quotas. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In LV: Economic needs tests for medical doctors and dentists in a given region. In PL: Practice of the medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers. In PT: Residency requirement for psychologists.

Sector or sub-sector	Description of reservations
i) Veterinary services (CPC 932)	In BG, CY, DE, EL, FR, HR, HU: Nationality requirement (in FR: limited to EU and EEA citizens). In CZ, SK: Nationality requirement and residency requirement. In DK, IT: Residency requirement. In PL: Nationality requirement. Foreign persons may apply for permission to practise.
j) 1. Midwives services (part of CPC 93191)	In BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. In DK: Limited authorisation to fulfil a specific function can be given for a maximum of 18 (eighteen) months and requires residency. In FR: Nationality requirement. However, access is possible within annually established quotas. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In CY, HU: Nationality requirement. In CZ: Unbound. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 (eighteen) months and requires residency.

Sector or sub-sector	Description of reservations
	In IT, SK: Residency requirement. In LV: Subject to economic needs tests, determined by the total number of midwives in a given region, authorised by local health authorities. In LT: Authorisation by the competent authorities required for foreign natural persons. In PL: Nationality requirement. Foreign persons may apply for permission to practise.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	In BE, FR, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. In RO, SK: Authorisation by the competent authorities required for foreign natural persons. In DK: Limited authorisation to fulfil a specific function can be given for up to 18 (eighteen) months and requires residency. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In HU, CY: Nationality requirement. In LV: Subject to economic needs tests, determined by the total number of nurses in a given region, authorised by local health authorities. In LT: Authorisation by the competent authorities required for foreign natural persons. In SK: Residency requirement.

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: EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within established quotas. In DE, EL, SK, CY: Nationality requirement. In HU: Nationality requirement except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 93191). In IT, PT, SK: Residency requirement.
D. Real estate services ²	
a) Involving own or leased Property (CPC 821)	In FR, HU, IT, PT: Residency requirement. In SI: Nationality requirement.
b) On a fee or contract Basis (CPC 822)	In DK: Residency requirement unless waived by the Danish Business Authority. In FR, HU, IT, PT: Residency requirement. In SI: Nationality requirement.

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 the 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 or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
e) Relating to personal and household goods (CPC 832)	EU: Nationality requirement for specialists and for graduate trainees.
f) Telecommunications equipment rental (CPC 7541)	EU: Nationality requirement for specialists and for graduate trainees.
F. Other business services	
e) Technical testing and analysis services (CPC 8676)	In IT, PT: Residency requirement for biologists and chemical analysts.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	In IT: Residency requirement for agronomists ("periti agrari").

Sector or sub-sector	Description of reservations
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In BE: Nationality requirement and residency requirement for management personnel. In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality requirement and residency requirement. In DK: Nationality requirement and residency requirement for managers and for airport guard services. In PT: Nationality requirement for specialised personnel. In FR: Nationality requirement for managing directors and directors. In IT: Nationality requirement and residency requirement in order to obtain necessary authorisation for security guard services and the transport of valuables. In ES: Nationality requirement for security personnel.
k) Related Scientific and Technical Consulting Services (CPC 8675)	In BG: Nationality requirement for specialists. In DE: Nationality requirement for publicly appointed surveyors. In FR: Nationality requirement for "surveying" operations relating to the establishment of property rights and to land law. In IT, PT: Residency requirement.

Sector or sub-sector	Description of reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	In MT: Nationality requirement.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	In LV: Nationality requirement.
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 requirement 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 requirement for specialists and for graduate trainees, except for: – BE, DE, DK, ES, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE for CPC 633, 8861, 8866; – BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; – AT for CPC 633, 8861-8866; – EE, FI, LV, LT for CPC 633, 8861-8866; – CZ, SK for CPC 633, 8861-8865; and – SI for CPC 633, 8861, 8866.
m) Building-Cleaning Services (CPC 874)	In CY, EE, HR, MT, PL, RO, SI: Nationality requirement for specialists.
n) Photographic Services (CPC 875)	In HR, LV: Nationality requirement for specialty photography services. In PL: Nationality requirement for the supply of aerial photographic services.

¹ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.1) 1. Maintenance and repair of vessels to 6.F.1) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment.

Sector or sub-sector	Description of reservations
p) Printing and Publishing (CPC 88442)	In SE: Residency requirement for publishers and owners of publishing and printing companies. In HR: Residency requirement for publishers.
q) Convention Services (part of CPC 87909)	In SI: Nationality requirement.
r) 1. Translation and Interpretation Services (CPC 87905)	In FI: Residency requirement for certified translators. In CY: Nationality and residency requirement.
r) 3. Collection Agency Services (CPC 87902)	In BE, EL, IT: Nationality requirement.
r) 4. Credit reporting services (CPC 87901)	In BE, EL, IT: Nationality requirement.
r) 5. Duplicating services (CPC 87904) ¹	EU: Nationality requirement for specialists and for graduate trainees.

¹ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.p) Printing and Publishing.

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)	In BG: Foreign specialists must have experience of at least 2 (two) years in the field of construction. In CY: Specific conditions apply and authorisation is required.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	In CY: Nationality and residency requirement for energy distribution.
C. Retailing services ¹	In CY: Nationality requirement for pharmaceuticals, medical and orthopedical goods and other services provided by pharmacists.
c) Food retailing services (CPC 631)	In FR: Nationality requirement for tobacconists ("buraliste").

¹ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.F.I) 1, 2, 3 and 5.
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.A.

Sector or sub-sector	Description of reservations
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921)	In FR: EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in primary educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary educational institutions. Such authorisation is granted on a discretionary basis. In IT: Nationality requirement for service providers who are authorised to issue state-recognised diplomas. In EL: Nationality requirement for teachers.

Sector or sub-sector	Description of reservations
B. Secondary education services (CPC 922)	In FR: EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in secondary educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage secondary educational institutions. Such authorisation is granted on a discretionary basis. In IT: Nationality requirement for service providers who are authorised to issue state-recognised diplomas. In EL: Nationality requirement for teachers. In LV: Nationality requirement for technical and vocational secondary school-type education services for handicapped students (CPC 9224).

Sector or sub-sector	Description of reservations
C. Higher education services (CPC 923)	In FR: EU nationality is required in order to teach in a privately funded educational institution. However, foreign nationals may obtain an authorisation from the relevant competent authorities in order to teach in higher-level educational institutions. Foreign nationals may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage higher-level educational institutions. Such authorisation is granted on a discretionary basis. In CZ, SK: Nationality requirement for higher education services, except for post-secondary technical and vocational education services (CPC 92310). In IT: Nationality requirement for service providers who are authorised to issue state-recognised diplomas. In DK: Nationality requirement for professors.

Sector or sub-sector	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The management of a branch office must consist of 2 (two) natural persons resident in Austria. In EE: For direct insurance, the management body of an insurance joint-stock company with MERCOSUR capital participation may include nationals of a Signatory MERCOSUR State only in proportion to the MERCOSUR participation and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must be the holder of a permanent residence permit in Estonia. In ES: Residency requirement for the actuarial profession (or alternatively 2 (two) years of experience) In IT: Residency requirement for the actuarial profession. In HR: Residency requirement. In FI: At least one-half of the members of the board of directors and the supervisory board shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. At least one auditor shall have his permanent residence in the EEA. The general agent of an insurance company of MERCOSUR must have his place of residence in Finland, unless the company has its head office in the EU.

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	In BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent. In FI: A managing director 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 (natural person) on a derivative exchange shall have his place of residence in the EU. In IT: Condition of residency within the territory of a Member State of the European Union for "promotori di servizi finanziari" (financial salesmen). In LT: At least one head of a bank's administration must speak the Lithuanian language. In PL: Nationality requirement for at least one of the bank executives. In HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of Croatia. At least one management board member must be fluent in the Croatian language.

Sector or sub-sector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services) A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) E. Social services (CPC 933)	In FR: For hospital and ambulance services, residential health facilities (other than hospital facilities) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers. In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel. In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers. In HR: All persons providing services directly to patients or treating patients need a licence from the professional chamber. In SI: All persons providing services directly to patients or treating patients need a licence and authorisation for the provision of health services from the Ministry of Health.

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	In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, if the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 % (fifty percent). In HR: Nationality requirement for hospitality and catering services in households and rural homesteads.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, if the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 % (fifty percent). In HR: Approval of the Ministry of Tourism for office manager position.
C. Tourist guides services (CPC 7472)	In BG, CY, ES, HR, HU, IT, LT, MT, PL, SK: Nationality requirement. In EL: Diploma from the Tourist Guide Schools of the Greek Ministry of Tourism required. Can be waived if confirmed absence of a tourist guide for a specific language. In FR: France reserves the right to require EU nationality for the provision of tourist guide services in its territory.

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)	In FR: Authorisation is necessary for the access to management functions. The authorisation is subject to a nationality requirement if authorisation for more than 2 (two) years is required.
16. 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)	EU: Nationality requirement for ships' crew. In AT: Nationality requirement for the majority of managing directors.

Sector or sub-sector	Description of reservations
D. Road transport	
a) Passenger transportation (CPC 7121 and CPC 7122)	In AT: Nationality requirement for persons and shareholders entitled to represent a juridical person or a partnership. In DK, HR: Nationality requirement and residency requirement for managers. In BG, MT, CY: Nationality requirement.
b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account)	In AT: Nationality requirement for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT: Nationality requirement. In HR: Nationality requirement and residency requirement for managers.
E. Pipeline transport of goods other than fuel ¹ (CPC 7139)	In AT: Nationality requirement for managing directors.

¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ¹	
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	In AT: Nationality requirement for the majority of managing directors. In BG, MT: Nationality requirement. In DK: Requirement of residence for customs clearance services. In EL: Nationality requirement for customs clearance services. In IT: Requirement of residence for "raccomandatorio marittimo" (shipping agent).

¹ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.1) 1. Maintenance and repair of vessels to 6.F.1) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment.

Sector or sub-sector	Description of reservations
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 (excluding catering) (part of CPC 749)	
D. Services auxiliary to road transport d) Rental of commercial Road vehicles with operators (CPC 7124)	In AT: Nationality requirement for persons and shareholders entitled to represent a juridical person or a partnership. In BG, MT, Nationality requirement. In CY: Nationality requirement for taxi drivers.

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)	In AT: Nationality requirement for managing directors.

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.A.

Sector or sub-sector	Description of reservations
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ¹	In SK: Residency requirement. In CY: Unbound.
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	EU: Nationality requirement for specialists and for graduate trainees.
b) Hairdressing services (CPC 97021)	EU: Nationality requirement for specialists and for graduate trainees.

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.
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 and related engineering services.

Sector or sub-sector	Description of reservations
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	EU: Nationality requirement for specialists and for graduate trainees.
d) Other beauty treatment services n.e.c. (CPC 97029)	EU: Nationality requirement for specialists and 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 requirement for specialists and for graduate trainees.

¹ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical (including psychologists) and dental services, 6.A.j) 2. Services provided by nurses, physiotherapists and paramedical personnel, and health services (13.A Hospital services and 13.C Residential health facilities other than hospital services.

EUROPEAN UNION

LIST OF COMMITMENTS REGARDING CONTRACTUAL SERVICE SUPPLIERS
AND INDEPENDENT PROFESSIONALS
IN CONFORMITY WITH ARTICLES 10.3 AND 10.4

1. The list of commitments in this Annex indicates the economic activities liberalised pursuant to Articles 10.3 and 10.4 for the categories of contractual service suppliers and independent professionals, and specifies the limitations that apply by means of reservations. The list in this annex is composed of two columns as follows:
 - (a) the first column indicates the sector or sub-sector for which the category of contractual service suppliers and independent professionals is liberalised; and
 - (b) the second column describes the applicable reservations.

The European Union does not undertake any commitment for contractual service suppliers in economic activities which are not listed in the first column of the list.

2. For the purposes of this Annex, when identifying individual sectors and sub-sectors:
 - (a) "CPC" means the Central Products Classification as defined in Article 1.3(c); and

(b) "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. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary stay interferes with, or otherwise affects the outcome of, any labour or management dispute or negotiation.
4. The list of commitments in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a limitation within the meaning of Articles 10.3 and 10.4. Those measures (for example, need to obtain a licence, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations and need to have a postal address in the territory where the economic activity is performed), even if not listed in this Annex, apply in any case to contractual service suppliers and independent professionals of a Signatory MERCOSUR State.
5. To the extent that commitments are not made by the European Union, all requirements of the laws of each Party regarding entry and temporary stay continue to apply, including those concerning the period of stay.
6. Notwithstanding the provisions of this Chapter, all requirements of the laws and regulations of each Party regarding employment and social security measures shall continue to apply, including regulations concerning minimum wages and collective wage agreements.
7. The list of commitments in this Annex is without prejudice to the existence of public monopolies or exclusive rights in the relevant sectors, as described in Annex 10-B.

8. In the sectors where economic needs tests are applied, their main criteria shall be the assessment of the relevant market situation in the Member State of the European Union or the region thereof where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.
9. The rights and obligations arising from the list of commitments in this Annex shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.
10. The entry and temporary stay of contractual service suppliers is subject to the following conditions:
 - (a) the juridical person employing the natural person is neither an agency for the placement and supply services of personnel nor acts through such an agency;
 - (b) the natural persons entering the European Union offer such services as employees of the juridical person supplying the services for at least 1 (one) year immediately prior to the date of submission of an application for entry and, in addition, possess, at the date of submission of an application for entry into the European Union, at least 3 (three) years of professional experience¹ in the sector of activity which is the subject of the contract;

¹ Such professional experience must be obtained after having reached the age of majority, as defined under the applicable laws and regulations.

- (c) the natural persons entering the European Union possess:
- (i) a university degree or a qualification demonstrating knowledge of an equivalent level¹; and
 - (ii) professional qualifications, if such qualifications are required to exercise an activity pursuant to the laws and regulations of the Member State of the European Union where the service is supplied;
- (d) the number of persons covered by the service contract is not higher than necessary to fulfil the contract, in accordance with the laws and regulations of the Member State of the European Union where the service is supplied;
- (e) in accordance with point (d) of Article 10.10(1), the entry and temporary stay of natural persons within the European Union is for a cumulative period of not more than 6 (six) months in any period of 12 (twelve) months or for the duration of the contract, whichever is less; and
- (f) the service contract concerns one of the following activities:
- legal advisory services in respect of public international law and the law of a country other than a Member State of the European Union;
 - accounting and bookkeeping services;
 - taxation advisory services;
 - architectural services, urban planning and landscape architectural services;

¹ If the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.

- engineering services and integrated engineering services;
- computer and related services;
- research and development services;
- advertising;
- management consulting services;
- services related to management consulting;
- technical testing and analysis services;
- related scientific and technical consulting services;
- maintenance and repair of equipment;
- translation services;
- construction services;
- site investigation work;
- higher education services;
- environmental services;
- travel agencies and tour operator services; and
- entertainment services.

11. The entry and temporary stay of independent professionals is subject to the following conditions:

- (a) the contract of the natural person to supply services with a final consumer in the territory of the European Union is not concluded through an agency as defined in CPC 872;
- (b) the natural persons entering the European Union possess, at the date of submission of an application for entry, at least 6 (six) years of professional experience in the sector of activity which is the subject of the contract;

- (c) the natural persons entering the European Union possess:
- (i) a university degree or a qualification demonstrating knowledge of an equivalent level¹; and
 - (ii) professional qualifications, if such qualifications are required to exercise an activity pursuant to the laws and regulations of the Member State of the European Union where the service is supplied;
- (d) in accordance with point (d) of Article 10.10(1) the entry and temporary stay of natural persons within the European Union is for a cumulative period of not more than 6 (six) months in any period of 12 (twelve) months or for the duration of the contract, whichever is less; and
- (e) the service contract concerns one of the following activities:
- architectural services, urban planning and landscape architecture;
 - engineering and integrated engineering services;
 - computer and related services;
 - management consulting services;
 - services related to management consulting; and
 - translation services.

¹ If the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.

12. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of a Signatory MERCOSUR State the treatment granted in a Member State of the European Union, pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including the implementation of that Treaty or such measures in the Member States of the European Union, to:

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

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

13. The European Union takes commitments as set out in Articles 10.3, 10.4, and 10.10, differentiated by Member State of the European Union, if applicable.

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

- EU European Union, including all its Member States
- EEA European Economic Area
- AT Austria

- BE Belgium
- BG Bulgaria
- CY Cyprus
- CZ Czechia
- DE Germany
- DK Denmark
- EE Estonia
- EL Greece
- ES Spain
- FI Finland
- FR France
- 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

Sector or sub-sector	Description of reservations
ALL SECTORS	Recognition EU: EU directives on mutual recognition of diplomas only apply to natural persons having the nationality of Member States of the European Union. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State of the European Union¹.
Legal advisory services in respect of public international law and foreign law (the law of a country other than a Member State of the European Union) (part of CPC 861) ²	Contractual service suppliers: In AT, BE, DE, EE, EL, ES, IE, IT, LU, NL, PL, PT, SE: None. In BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test. In DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practise. Requirement of a Danish legal examination in order to obtain a Danish licence. In FR: Full (simplified) admission to the Bar through an aptitude test is required. Lawyers' access to the professions of "avocat auprès de la Cour de cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality requirement.

¹ In order for natural persons of Signatory MERCOSUR States to obtain EU-wide recognition of their qualifications, it is necessary that a mutual recognition agreement is negotiated within the framework defined pursuant to Article 10.11.

² Like the provision of other services, legal services are 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, among others, 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 requirement to have their legal or professional domicile in the host country. A reservation for legal services listed in Annexes 10-A and 10-B by a Member State of the European Union for "domestic law" as covering the "law of the European Union and of its Member States" applies to this Annex.

Sector or sub-sector	Description of reservations
	In HR: Full admission to the Bar required for legal representation services, is subject to a nationality requirement. In CY: Nationality and residency requirement. Full admission to the Bar is required for the provision of legal services coupled with a residency requirement. Only "advogates" enrolled in the Bar may be shareholders or members of the Board of directors in a law company in CY. Independent professionals: EU: Unbound.
Accounting and bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Contractual service suppliers: In BE, DE, EE, ES, IE, IT, LU, NL, PL, PT, SI, SE: None. In BG, CZ, CY, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test. In AT: The employer must be a member of the relevant professional body in the home country where such body exists and there is a nationality requirement for representation before competent authorities. In CY: Special licence is granted to third country nationals, subject to certain conditions. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. Unbound for bookkeeping services. In FR: Authorisation requirement. Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. In HR: Residency requirement. Independent Professionals: EU: Unbound.

Sector or sub-sector	Description of reservations
Taxation advisory services (CPC 863)¹	Contractual service suppliers: In BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SI, SE: None. In CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In AT: The employer must be a member of the relevant professional body in the home country where such body exists and there is a nationality requirement for representation before competent authorities. In BG: Nationality requirement. In HU, HR: Residency requirement. In CY: Special licence is granted to third country nationals, subject to certain conditions. In PT: Unbound. Independent professionals: EU: Unbound.
Architectural services and urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Contractual service suppliers: In EE, ES, EL, FR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In BG, CZ, DE, HU, LT, LV, RO: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In AT: Unbound, except for pure planning services, for which there is an economic needs test. In BG, CY, SK: Unbound. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In HU, HR: Residency requirement.

¹ Does not include legal advisory and legal representational services on tax matters, which are listed under legal advisory services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
	Independent professionals: In DE, EE, EL, FR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except that the natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In BE, CZ, DK, ES, HU, IT, LT, RO: Economic needs test. In AT: Unbound, except for pure planning services, for which there is an economic needs test. In BG, CY, SK: Unbound. In HU, HR, SK: Residency requirement.
Engineering services and integrated engineering services (CPC 8672 and CPC 8673)	Contractual service suppliers: In BE, EE, ES, EL, FR, IE, LU, NL, PT, SI, SE: None. In CZ, DE, HU, MT, RO: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In AT: Unbound except for pure planning services, for which there is an economic needs test. In BG, CY, LT, LV, SK: Unbound. In CZ, HR, HU, IT, PL: Residency requirement. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. Independent professionals: In DE, EE, EL, FR, IE, LU, LV, NL, PT, SI, SE: None. In BE, CZ, DK, ES, HU, IT, MT, RO: Economic needs test. In AT: Unbound except for pure planning services, for which there is an economic needs test. In BG, CY, LT, SK: Unbound. In CZ, HR, HU, IT, PL: Residency requirement. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied.

Sector or sub-sector	Description of reservations
Computer and related services (CPC 84)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, IE, IT, LU, LV, NL, PL, PT, SI, SE: None. In AT, BG, CZ, HU, MT, RO, SK: Economic needs test. In DK: Economic needs test except for stays of contractual service suppliers of up to 3 (three) months. In CY, LT: Unbound. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In HR: Residency requirement. Independent professionals: In DE, EE, EL, FR, IE, LU, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In AT, BE, BG, CZ, DK, ES, HU, IT, MT, RO, SK: Economic needs test. In CY, HR, LT, LV: Unbound.
Research and development services (CPC 851, 852 excluding psychologists services¹, 853)	Contractual service suppliers: EU, except in BE: A hosting agreement with an approved research organisation is required². EU except in BE, CZ, DK, HR, SK: None. In CZ, DK, SK: Economic needs test. In HR: Residency requirement. In BE: Unbound. Independent professionals: EU: Unbound.

¹ Part of CPC 85201, which is listed under Medical and dental services.

² For all Member States except DK, the approval of the research organisation and the hosting agreement have to meet the conditions set out in Directive (EU) 2016/801 of the European Parliament and of the Council of 11 May 2016 on the conditions of entry and residence of third-country nationals for the purposes of research, studies, training, voluntary service, pupil exchange schemes or educational projects and au pairing, OJ L 132, 21.5.2016, p. 21.

Sector or sub-sector	Description of reservations
Advertising (CPC 871)	Contractual service suppliers: In BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DK, EL, FI, HU, MT, RO, SK: Economic needs test. In CY, LT, LV: Unbound. Independent Professionals: EU: Unbound.
Management consulting services (CPC 865)	Contractual service suppliers: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, HU, MT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In LT, CY : Unbound. Independent professionals: In DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, ES, HR, HU, IT, MT, RO, SK: Economic needs test. In LT, CY: Unbound.

Sector or sub-sector	Description of reservations
Services related to management consulting (CPC 866)	Contractual service suppliers: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, MT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), which is unbound. In CY, LT: Unbound. Independent professionals: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, MT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), which is unbound. In CY, LT: Unbound.
Technical testing and analysis services (CPC 8676)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, BG, FI, HU, MT, PT, RO: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months In CY, CZ, LT, LV, SK: Unbound. Independent professionals: EU: Unbound.

Sector or sub-sector	Description of reservations
Related scientific and technical consulting services (CPC 8675)	Contractual service suppliers: In BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, CZ, CY, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: None, except for publicly appointed surveyors, which is unbound. In FI: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In FR: None, except for surveying operations relating to the establishment of property rights and to land law, which is unbound. In BG: Unbound. Independent professionals: EU: Unbound.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	Contractual service suppliers: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In BG, CZ, CY, DE, DK, HU, IE, LT, RO, SK: Economic needs test. In AT, FI: Unbound, except in the context of an after-sales or after-lease contract, for which there is an economic needs test. Independent professionals: EU: Unbound.

¹ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are listed under Computer and related services.

Sector or sub-sector	Description of reservations
Translation services (CPC 87905, excluding official or certified activities)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, HR, IT, LU, NL, PT, SI, SE: None. In AT, BG, CZ, DK, FI, HU, IE, LV, MT, PL, RO, SK: Economic needs test. In CY, LT: Unbound. In DK: Authorised public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency. In FI: Residency requirement for certified translators. Independent professionals: In DE, EE, FR, LU, NL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, MT, PL, RO, SK: Economic needs test. In CY, HR, LT, LV: Unbound. In DK: Authorised public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency. In FI: Residency requirement for certified translators.
Construction work (CPC 51)	Contractual service suppliers: EU, except in FR, NL: Unbound. In FR: Economic needs test. Work permit is delivered for a period not exceeding 6 (six) months. In NL: None. Independent professionals: EU: Unbound.

Sector or sub-sector	Description of reservations
Site investigation work (CPC 5111)	Contractual service suppliers: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In CZ, CY, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In AT, BG, FI: Unbound. Independent professionals: EU: Unbound.
Higher education services (CPC 923)	Contractual service suppliers: EU, except in LU: Unbound. In LU: Unbound except concerning the temporary entry of professors, for which: none. Independent professionals: EU: Unbound.
Environmental services (CPC 9401 ¹ , CPC 9402, CPC 9403, CPC 9404 ² , part of CPC 9406 ³ , CPC 9405, part of CPC 9406, CPC 9409)	Contractual service suppliers: In BE, EE, ES, FI, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DE, DK, EL, HU, LV, MT, RO, SK: Economic needs test. In CY, LT: Unbound. In SK: Residency requirement for processing and recycling of used batteries and accumulators, waste oils, used cars and electric and electronic equipment. Independent professionals: EU: Unbound.

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
Travel agencies and tour operators services (including tour managers ¹) (CPC 7471)	Contractual service suppliers: In AT, CZ, DE, EE, ES, FR, IT, LU, NL, PL, SI, SE: None. In BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for stays of contractual service suppliers of up to 3 (three) months. In BE, IE: Unbound, except for tour managers (persons whose function is to accompany a tour group of a minimum of 10 (ten) persons, without acting as guides in specific locations), for which there is: none. In HR: Residency requirement. In CY: Unbound. Independent professionals: EU: Unbound.
Entertainment services other than audiovisual services (including theatre, live bands, circus and discotheque services) (CPC 9619)	Contractual service suppliers: In EU, except BE, DE, FR: Economic needs test. In BE, DE, FR: Unbound. In SI: Duration of stay is limited to 7 (seven) days per event. For circus and amusement park services, duration of stay is limited to a maximum of 30 (thirty) days per calendar year. Independent professionals: EU: Unbound.

¹ Services suppliers whose function is to accompany a tour group of a minimum of 10 (ten) persons, without acting as guides in specific locations.