

Observação

Tendo em vista a conclusão, em 2 de julho de 2025, das negociações do Acordo de Livre Comércio entre o MERCOSUL e a EFTA, o Brasil decidiu publicar os textos negociados com o objetivo de assegurar o efetivo exercício do direito de acesso à informação pública e a transparência da gestão pública.

Ressalta-se que os textos disponibilizados têm caráter exclusivamente informativo e poderão sofrer modificações adicionais em decorrência do processo de revisão legal, sem prejuízo dos compromissos assumidos.

Os textos definitivos serão publicados após a assinatura do Acordo. O Acordo será vinculante para as Partes, nos termos do direito internacional, somente após a conclusão dos procedimentos legais internos necessários à sua entrada em vigor.

APPENDIX 3 TO ANNEX X

PARAGUAY – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p><u>General conditions</u></p> <p>This Schedule of Specific Commitments was elaborated taking into account the disciplines and principles of the General Agreement on Trade in Services (GATS) of the World Trade Organization, which recognizes, among other elements, the flexibility to adopt specific commitments that are differentiated in terms of sectors and modes of supply.</p> <p>This Schedule of Specific Commitments shall not be interpreted as limitations of domestic laws and regulations or to the introduction of new regulation with a view to achieving national policy objectives, in accordance with the Fourth Paragraph of the Preamble to GATS and the main goals of the Agreement.</p> <p>The Schedule of Specific Commitments for the individual services sectors and sub-sectors is elaborated on the basis of a positive list approach and are identified in accordance with the classification list in Document MTN.GNS/W/120 of the WTO and corresponding CPC preliminary version numbers.</p> <p>Where no reference is made to one or more mode of supply for a specific sector or subsector, it should be interpreted that Paraguay is not taking any commitments for that specific sector or sub-sector.</p> <p><u>Specific conditions</u></p> <p>This schedule of specific commitments is based on the assumption that the Agreement shall not interfere with existing bilateral agreements relating to taxes and tax measures or with the capacity of Paraguay to pursue the objectives of its fiscal policies.</p>			
ALL SERVICES INCLUDED IN THIS SCHEDULE	Paraguay reserves the right to adopt or maintain any measure aimed at developing less privileged regions or at reducing regional inequalities, as well as those necessary to ensure social inclusion and rural development.		

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>The supply of certain services may depend on public concessions and the conditions thereby established.</p> <p>This schedule of specific commitments shall not be construed as imposing any obligation regarding subsidies or grants provided by Paraguay, including loans, guarantees and insurance.</p> <p>3) Acquisition of land, or residence requirements, applicable to foreign investors, unbound in border areas (50 km in land frontiers).</p> <p>3) The Paraguayan Civil Act (law 1183/1985) establishes that the enterprises constituted abroad are ruled, as for their existence and capacity, by the laws of the country of their domicile. The type of firm that they carry out enables them fully to exercise in the Republic of Paraguay the actions and rights that correspond to them. Nevertheless, for the regular exercise of acts included in the objectives of any institution, they must comply with domestic laws and regulations.</p> <p>The domicile of the foreign enterprises is considered to be the place where their core business is. However, establishments,</p>	<p>3) The Paraguayan Civil Act (law 1183/1985) establishes that the enterprises constituted abroad are ruled, as for their existence and capacity, by the laws of the country of their domicile. The type of firm that they carry out enables them fully to exercise in the Republic of Paraguay the actions and rights that correspond to them. More, for the habitual exercise of acts included in the special object of his institution, they will conform to the established prescriptions in the Republic.</p> <p>The domicile of the foreign enterprises is considered to be the place where their core business is. However, establishments, agencies or branch offices set up in the Republic of Paraguay are considered to be domiciled in it for the acts practiced in the territory of Paraguay, Therefore,</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>agencies or branch offices set up in the Republic of Paraguay are considered to be domiciled in it for the acts practiced in the territory of Paraguay, Therefore, they have to fulfil the formalities and obligations set up for the Paraguayan type of enterprise that is the most similar to the type of foreign enterprise concerned</p> <p>The Paraguayan Civil Act establishes that for fulfillment of the formalities above mentioned, every firm set up abroad that wishes to exercise its activity in Paraguay must:</p> <p>a) set up a representation with a specific address in the country and particular addresses of the representatives for other legal causes.</p> <p>b) confirm that the firm has been set up in accordance with the laws of its country; and</p> <p>c) justify in the same way, the agreement or decision to create a branch or representation, the capital to be assigned, if applicable, and the designation of the representatives.</p> <p>4) Unbound, except for measures that affect the temporary entry and stay of natural persons in the following categories:</p> <p>- Business visitors: means natural persons working in a senior position who are</p>	<p>they have to fulfil the formalities and obligations set up for the Paraguayan type of enterprise that is the most similar to the type of foreign enterprise concerned</p> <p>The Paraguayan Civil Act establishes that for the fulfillment of the formalities mentioned before, every enterprise set up abroad that wishes to exercise its activity in Paraguay must:</p> <p>a) set up a representation with a specific address in the country and particular addresses of the representatives for other legal causes.</p> <p>b) confirm that the firm has been set up in accordance with the laws of its country; and</p> <p>c) justify in the same way, the agreement or decision to create a branch or representation, the capital to be assigned, if applicable, and the designation of the representatives.</p> <p>4) Unbound, except for measures concerning categories of natural persons indicated in the market access column.</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>responsible for establishing an enterprise. They do not engage in direct transactions with the general public and do not receive remuneration from a source located within Paraguay. The period of stay for this category is 90 days renewable for the same period.</p> <p>-Business sellers: means natural persons who are representatives of a juridical person of a State Party seeking entry and temporary stay into the territory of another State Party for the purpose of negotiating the sale of services entering into agreements to sell services for that supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within Paraguay, nor are they commission agent. The period of stay for this category is one year up to two years.</p> <p>-Contractual Services Suppliers: Those employees of a company established abroad that temporarily enter the territory in order to provide a service under a contract. The term of stay is up to one year renewable. This category applies to the following types of persons:</p> <ul style="list-style-type: none"> - Management consulting services suppliers. - Installers, maintainers and repairmen of equipment. 		

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	<p>- Intra-corporate transferees: The period of stay for this category is at least one year and renewable for the same period up to 4 years, as long as the same conditions prevail. Includes managers, executives/senior personnel and specialists as follows:</p> <p>-Executives and senior personnel: persons in the organisation who primarily direct the management of the organisation. They exercise wide latitude in decision-making and receive only supervision or direction from high-level executives, the board of directors or stockholders. They do not directly perform tasks related to the provision of the service(s) of the organisation. The period of stay for this category is at least one year up to two years.</p> <p>- Managers: persons in an enterprise or organisation who primarily direct a department or subdivision. They supervise and control the work of other supervisory, professionals or managerial staff. They have the authority to hire or dismiss personnel, recommend their hiring or dismissal or take other personnel action such as promotion or leave authorization. They exercise discretionary authority over day-to-day activities. Does not include first-line</p>		

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	<p>supervisors unless those supervised are professionals, nor employees who primarily perform tasks required for the provision of the service. The period of stay for this category is at least one year up to two years.</p> <p>-Specialists: persons in an enterprise or organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's services, research equipment, techniques or management. The period of stay for this category is at least one year up to two years.</p> <p>-Spouses or minor children or parents of the persons mentioned in the previous sections. The period of stay for this category depends on previous sections.</p>		
1. BUSINESS SERVICES			
1.A. PROFESSIONAL SERVICES			
d. Architectural Services (CPC 8671)	1) Unbound 2) Unbound 3) Unbound	1) Unbound 2) Unbound 3) None	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
e. Engineering Services (CPC 8672)	<p>4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of their title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.</p> <p>1) Unbound 2) Unbound 3) Unbound</p> <p>4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects/engineers must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of their title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of</p>	<p>4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of their title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.</p> <p>1) Unbound 2) Unbound 3) None</p> <p>4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects/engineers must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of their title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
f. Integrated engineering services (CPC 8673)	<p>professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.</p> <p>1) Unbound. 2) Unbound. 3) Unbound.</p> <p>4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects/engineers must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of their title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.</p>	<p>professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.</p> <p>1) Unbound. 2) Unbound 3) None.</p> <p>4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects/engineers must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of the title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
g. Urban planning and landscape architectural services (CPC 8674)	1) Unbound 2) Unbound 3) Unbound 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects/engineers must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of their title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.	1) Unbound 2) Unbound 3) None 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers. Foreign architects/engineers must be registered with the Ministry of Public Works and Communications; before they shall obtain the revalidation of the title (homologation and recognition). It should be noted that all of them must comply with the mandatory registration of professionals in the respective municipalities where they would practice their profession once they have their title homologated. For professional practice, registration is required in the register of service providers of the Ministry of Industry and Commerce.	
1.B. COMPUTER AND RELATED SERVICES			
COMPUTER AND RELATED SERVICES (CPC 84), EXCEPT TIME STAMP SERVICES AND CPC DIGITAL CERTIFICATION	1) None 2) None 3) None 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers.	1) None 2) None 3) None 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
8432, 8433, 8439 AND 8499			
1.F OTHER COMMERCIAL SERVICES			
c. Management Consulting Services (CPC 865)	1) None 2) None 3) None. 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers	1) None 2) None 3) None 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers	
e. Testing and composition and purity analysis services (CPC 8676)	1) None 2) None 3) None. Subject to internal procedures for registration and authorization. 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers.	1) None 2) None 3) None. Subject to internal procedures for registration and authorization. 4) None, but this mode is open only for intra-corporates transferees and contractual services suppliers	
h. Services incidental to mining	1) Unbound	1) Unbound	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
j. Services incidental to energy distribution	<p>2) Unbound</p> <p>3) None. Applicants for a concession/permission or subcontract must establish domicile in Paraguay and appoint a legal representative. Paraguayan personnel must be hired at a rate of at least 90%, except for the positions of general manager, executive staff, assistant manager, field manager and other technical staff endowed with specific qualities and experiences.</p> <p>4) None, but only for the categories indicated in the horizontal part and in relation with the limitations established in the domestic laws and regulations of this sector.</p> <p>1) Unbound</p> <p>2) Unbound</p> <p>3) None, but providers must establish domicile in Paraguay and obtain a license or a contract according to law 3009/06 ‘on the independent production and transport of electrical energy’.</p> <p>4) None, but only for the categories indicated in the horizontal part and in relation with the</p>	<p>2) Unbound</p> <p>3) None. Applicants for a concession/permission or subcontract must establish domicile in Paraguay and appoint a legal representative. Paraguayan personnel must be hired at a rate of at least 90%, except for the positions of general manager, executive staff, assistant manager, field manager and other technical staff endowed with specific qualities and experiences. Foreign companies must contract Paraguayan companies for civil works, electromechanical, accounting and legal assistance</p> <p>4) None, but only for the categories indicated in the horizontal part and in relation with the limitations established in the domestic laws and regulations of this sector.</p> <p>1) Unbound</p> <p>2) Unbound</p> <p>3) None, but providers must establish domicile in Paraguay and obtain a license or a contract according to law 3009/06 ‘on the independent production and transport of electrical energy’.</p> <p>4) None, but only for the categories indicated in the horizontal part and in relation with the</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
m. Geological geophysical and other types of scientific prospecting services (CPC 86751) and subsurface surveying services (CPC 86752)	<p>limitations established in the domestic laws and regulations of this sector.</p> <p>1) Unbound</p> <p>2) Unbound</p> <p>3) None. Applicants for a concession/permission or subcontract must establish domicile in Paraguay and appoint a legal representative. Paraguayan personnel must be hired at a ratio of at least 90%, except for the positions of general manager, executive staff, assistant manager, field manager and other technical staff endowed with specific qualities and experiences.</p> <p>4) None, but only for the categories indicated in the horizontal part and in relation with the limitations established in the domestic laws and regulations of this sector.</p>	<p>limitations established in the domestic laws and regulations of this sector.</p> <p>1) Unbound</p> <p>2) Unbound</p> <p>3) None. Applicants for a concession/permission or subcontract must establish domicile in Paraguay and appoint a legal representative. Paraguayan personnel must be hired at a ratio of at least 90%, except for the positions of general manager, executive staff, assistant manager, field manager and other technical staff endowed with specific qualities and experiences. Foreign companies must contract Paraguayan companies for civil works, electromechanical, accounting and legal assistance.</p> <p>4) None, but only for the categories indicated in the horizontal part and in relation with the limitations established in the domestic laws and regulations of this sector.</p>	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
2. COMMUNICATION SERVICES			
2. TELECOMMUNICATION SERVICES			
<p>1. Each telecommunications service provided in Paraguay will require a license granted by the Paraguayan State and through a transparent non-discriminatory procedure. Where spectrum is to be <i>assigned/granted the right of use</i> for the supply of telecommunications services, the competent authority of a State Party shall provide for a transparent and competitive process for the <i>granting of use</i> of spectrum which would include the following: (a) <i>a process open to the public</i>; (b) sufficient detail of the process in order to apply for and bid for the spectrum, including providing sufficient reasonable time for all applicants to review and examine the requirements and to prepare their submissions; (c) the detailed selection principles and criteria for choosing among applicants; and (d) a transparent and objective method for determining eligibility for award of the spectrum.”</p> <p>2. The licenses referred to in the preceding paragraph shall be granted exclusively to legal persons incorporated in Paraguay in accordance with the national legislation of Paraguay, with a commercial office in Paraguay.</p> <p>3. The present list refers to the transport of data or information, and not to the content of the data or information transported.</p> <p>4. Professionals and companies that provide project, assembly, equipment, installation and maintenance services in the sectors and sub-sectors in which commitments are assumed must be registered with CONATEL, in accordance with current regulations.</p> <p>5. To carry out an interconnection, the commercial presence of the suppliers or the telecommunications service companies in Paraguay is required.</p>			
a. VOICE TELEPHONE SERVICES (CPC 7521)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	
Business network services (CPC 7522)	1) Unbound 2) Unbound 3) None	1) Unbound 2) Unbound 3) None	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Shared network services (CPC75221) Dedicated network services (CPC 75222)	4) Unbound, except for measures affecting the entry, stay and work of natural persons with a temporary contract with companies that carry out direct foreign investment, in the following categories: managers, executives and specialists	4) Unbound, except for measures affecting the entry, stay and work of natural persons with a temporary contract with companies that carry out direct foreign investment, in the following categories: managers, executives and specialists	
Data and message transmission services (CPC 7523) Data network services (CPC 75231) Electronic message and information services (CPC 75232)	1) Unbound 2) Unbound 3) None 4) Unbound, except for measures affecting the entry, stay and work of natural persons with a temporary contract with companies that carry out direct foreign investment, in the following categories: managers, executives and specialists.	1) Unbound 2) Unbound 3) None 4) Unbound, except for measures affecting the entry, stay and work of natural persons with a temporary contract with companies that carry out direct foreign investment, in the following categories: managers, executives and specialists.	
o. OTHER Mobile Services (PCS Personal Communication Services; Mobile Telephony Services – MTS)	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	
4. DISTRIBUTION SERVICES			
1) 2) 3) Subject to current domestic laws and regulations.			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
WHOLESALE RETAILING SERVICES (CPC 622, not including CPC 62271)	1) Unbound 2) None 3) None 4) None, but this mode is open only for intra- corporates transferees and contractual services suppliers.	1) Unbound 2) None 3) None 4) None, but this mode is open only for intra- corporates transferees and contractual services suppliers.	
RETAILING SERVICES (CPC 632)	1) Unbound 2) None 3) None 4) None, but this mode is open only for intra- corporates transferees and contractual services suppliers.	1) Unbound 2) None 3) None 4) None, but this mode is open only for intra- corporates transferees and contractual services suppliers.	
FRANCHISING (CPC 8929)	1) None 2) None 3) None 4) None, but this mode is open only for intra- corporates transferees and contractual services suppliers.	1) None 2) None 3) None 4) None, but this mode is open only for intra- corporates transferees and contractual services suppliers.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES			
<p>3) Suppliers of environmental services wishing to set up operations in Paraguay require prior authorisation (such as licenses) from the competent authorities. These services suppliers will be subject to the limitations laid down in the existing legislation for the entities controlled by the competent authorities.</p> <p>3) The services provided by the Government, except for some licenses, must be approved in accordance with domestic laws and regulations.</p>			
Sanitation and similar services (CPC 9403)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) None, but this mode is open only for the categories indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) None, but this mode is open only for the categories indicated in the horizontal section.</p>	
Sanitation and similar services (CPC 9403)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) None, but this mode is open only for the categories indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) None, but this mode is open only for the categories indicated in the horizontal section.</p>	
7. FINANCIAL SERVICES			
<p>1. Modes 1) and 2) The firms that are not legally established in the country are not authorised to market in the domestic territory. The commitments taken under mode 2 do not give rights to the consumers to complain to the authorities of Paraguay</p>			

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>2. Mode 3) Suppliers of financial services wishing to set up operations in Paraguay require prior authorization from the competent authorities. These service suppliers will be subject to the limitations laid down in the existing legislation for the entities controlled by the Central Bank.</p> <p>3. Under the terms and conditions established by the relevant financial authorities, Paraguay shall authorize a financial service supplier of another State Party to transfer information in electronic or other form, into and out of its territory for data processing where such processing is required in the ordinary course of business of such financial service supplier. Nothing in this paragraph restricts the right of Paraguay to protect personal data and privacy, as long as such right is not used to circumvent this agreement. Paraguay shall adopt or maintain adequate safeguards for the protection of privacy and fundamental rights, and freedom of individuals, in particular with regard to the transfer of personal data.</p>			
A. Insurance			
Insurance (excluding reinsurance and retrocession) (CPC 812)	1) Unbound 2) Unbound 3) None 4) None, but only for categories indicated in the horizontal section.	1) Unbound 2) Unbound 3) None 4) None, but only for categories indicated in the horizontal section.	
Reinsurance and retrocession (CPC 81299)	1) None 2) None 3) None 4) None, but only for categories indicated in the horizontal section.	1) None 2) None 3) None 4) None, but only for categories indicated in the horizontal section.	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Banking services			
a. Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)	1) Unbound 2) Unbound 3) None 4) Unbound, except for senior personnel and specialists	1) Unbound 2) Unbound 3) None 4) Unbound, except for senior personnel and specialists	
b. Lending of all types, including consumer credit, mortgage credit, etc. (CPC 8113)	1) Unbound 2) Unbound 3) None 4) Unbound, except for senior personnel and specialists	1) Unbound 2) Unbound 3) None 4) Unbound, except for senior personnel and specialists	
Other services auxiliary to financial intermediation (CPC 81331/81333/81334)	1) None 2) None 3) None 4) Unbound, except for senior personnel and specialists	1) None 2) None 3) None 4) Unbound, except for senior personnel and specialists	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
- Asset management (CPC 81323)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
- Advisory and other auxiliary financial services in respect of any of the activities listed in article 1 B of MTN.TNC / W / 50, including reports and credit analysis, studies and advice on investments and securities portfolios, and advice on acquisitions and on corporate restructuring and strategy (CPC 81332)	1) Unbound 2) None 3) None, but only for operations in the banking sector. 4) Unbound	1) Unbound 2) None 3) None, but only for operations in the banking sector. 4) Unbound	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
8. HEALTH RELATED AND SOCIAL SERVICES Social and health services provided by the Government are excluded, as well as the subsidies granted by the Government at the central, departmental and local levels. Social and service providers who want to provide health services must first meet the requirements for authorization established by the competent authority and the current regulations in force-			
A. Hospital services (CPC 9311)	1) None 2) None 3) None 4) None, but this mode is open only for the categories indicated in the horizontal section.	1) None 2) None 3) None, The Medical Director must reside in the locality in which the Sanatorium or Hospital is established 4) None, but this mode is open only for the categories indicated in the horizontal section.	
B. Other human health services (9319)	1) None 2) None 3) None 4) None, but this mode is open only for the categories indicated in the horizontal section.	1) None 2) None 3) None 4) None, but this mode is open only for the categories indicated in the horizontal section.	
C. Social services (CPC 933)	1) None 2) None	1) None 2) None	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
D. Other	3) None 4) None, but this mode is open only for the categories indicated in the horizontal section. 1) None 2) None 3) None 4) None, but this mode is open only for the categories indicated in the horizontal section.	3) None 4) None, but this mode is open only for the categories indicated in the horizontal section. 1) None 2) None 3) None 4) None, but this mode is open only for the categories indicated in the horizontal section.	
9. TOURISM SERVICES 3) All persons or companies should be registered and approved by SENATUR. 4) The foreign directors and manager must be permanent residents			
A. Hotels and restaurants (CPC 641-643)	1) None 2) None 3) None 4) Unbound, except for senior managerial personnel, with staff training programmes	1) None 2) None 3) None 4) Unbound, except for senior managerial personnel, with staff training programmes	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Travel agencies and tour operators services (CPC 7471)	1) None 2) None 3) Operators for tourism in the country ¹ 4) Unbound, except for senior managerial personnel, with staff training programmes	1) None 2) None 3) Unbound 4) Unbound, except for senior managerial personnel, with staff training programmes	
C. Tourist guide services (CPC 7472)	1) None 2) None 3) None 4) Unbound, except for specialists ²	1) None 2) None 3) None 4) Unbound, except for specialists ²	
10. TRANSPORT SERVICES			
C. AIR TRANSPORT SERVICES 3) Suppliers of air transport services wishing to set up operations in Paraguay require prior authorization from the competent authorities. This service suppliers will be subject to the limitations laid down in the existing legislation for the entities controlled by the National Directorate of Civil Aeronautics 4) Unbound. Except for intra-corporate transferees, according to domestic laws and regulations.			

¹ Enterprises providing services for tourism in Paraguay by travellers from abroad.

² Suitable persons exercising the profession of tourist guide.

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
d. Maintenance and repair of aircraft (CPC 8868 **)	1) Unbound 2) Unbound 3) Unbound. Except for aircrafts Class IV, which are aircraft of metallic structure with a maximum certified take-off mass greater than 5700 Kg. and maintenance for engines Class III (Turbine engines). In case of helicopters maximum certified take-off mass over 3175 Kg. 4) Unbound, except as indicated in the horizontal part.	1) Unbound 2) Unbound 3) Unbound. Except for aircrafts Class IV, which are aircraft of metallic structure with a maximum certified take-off mass greater than 5700 Kg. and maintenance for engines Class III (Turbine engines). In case of helicopters maximum certified take-off mass over 3175 Kg. 4) Unbound, except as indicated in the horizontal part.	
G. PIPELINE TRANSPORT			
3) Applicants must comply with the requirements of law 1948/2015 'Of transportation of Gas by ducts' and law 3254/2007 'On natural gas', particularly articles 16, 17 and 18. 3) The transportation and distribution of natural gas must be carried out by natural or legal persons authorised by the Regulatory Authority and the Executive Power through the granting of the corresponding 'Concession', as provided in this law. In the case of transport rights granted by law, such as the hydrocarbon exploitation concessionaires, a Special Concession Contract for Transport must be signed, in accordance with the provisions of this law. of hydrocarbons may only make use of the subsidiary right of transport when dealing with projects linked to the production of their concession areas in the exploitation phase 3) For petroleum-based fuels, providers must establish residency in the country and issue a license, as well as other requirements established in the Decree No. 10911/00.			
a. Transportation of fuels	1) Unbound 2) Unbound	1) Unbound 2) Unbound	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) None</p> <p>4) None, but only for the categories mentioned in the horizontal part.</p>	<p>3) None</p> <p>4) None, but only for the categories mentioned in the horizontal part.</p>	
H. SERVICES AUXILIARY TO ALL MODE TRANSPORT			
a. Cargo-handling services CPC 741	<p>1) Unbound, except for the cases of association with an enterprise established in Paraguay, according to domestic laws and regulations. Local presence is mandatory.</p> <p>2) Unbound</p> <p>3) None, but the persons linked to the customs activity, including the provision of loading and unloading services, whether they are natural or legal persons, domicile in Paraguay must be established and a legal representative must be appointed, who should be Paraguayan or have permanent residency according to the law 2422/04 'on customs related activities'. Concession/permission of private port activity is granted only to companies established in Paraguay according to the law 419/94 'on the construction and functioning of private ports'</p> <p>4) Unbound</p>	<p>1) Unbound, except for the cases of association with an enterprise established in Paraguay according to domestic laws and regulations. Local presence is mandatory.</p> <p>2) Unbound</p> <p>3) None, but the persons linked to the customs activity, including the provision of loading and unloading services, whether they are natural or legal persons, domicile in Paraguay must be established and a legal representative must be appointed, who should be Paraguayan or have permanent residency according to the law 2422/04 'on customs related activities'. Concession/permission of private port activity is granted only to companies established in Paraguay according to the law 419/94 'on the construction and functioning of private ports'</p> <p>4) Unbound</p>	

Modes of supply 1) Cross border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
b. Storage and warehouse services CPC 742	1) None 2) None 3) None 4) None, but only for the categories mentioned in the horizontal part.	1) None 2) None 3) None, except that a previous registration is necessary with the Ministry of Public Works and Communications. 4) None, but only for the categories mentioned in the horizontal part.	