

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 Article 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	<p>Real estate</p> <p>For Modes 1 and 2</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>In CY: Unbound.</p> <p>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.</p>

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
	<p>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.</p> <p>In DE: Certain conditions of reciprocity may apply.</p> <p>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.</p> <p>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.</p> <p>In HU: Unbound for the acquisition of state-owned properties. Limitations on acquisition of land and real estate by foreign investors apply¹.</p> <p>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.</p>

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
	<p>In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>In LT: Unbound for the acquisition of land.</p> <p>In MT: The requirements of Maltese laws and regulations regarding acquisition of real property apply.</p> <p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p>

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
	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>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.</p> <p>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'État" 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.</p> <p>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.</p> <p>In HR: Unbound for the practice of Croatian law.</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>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.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved, applies.</p> <p>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.</p> <p>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.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.</p>

Sector or subsector	Description of reservations
b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, 86213, 86219 and 86220)	<p>For Mode 1</p> <p>In HU, IT, MT, RO, SI, CY: Unbound.</p> <p>In AT: Representation before competent authorities is subject to nationality requirement.</p> <p>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.</p> <p>For Mode 2</p> <p>None.</p>

Sector or subsector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>For Mode 1</p> <p>In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI: Unbound.</p> <p>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).</p> <p>In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch.</p> <p>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.</p> <p>In LT: An auditor's report must be prepared in conjunction with an auditor accredited to practise in LT.</p> <p>For Mode 2</p> <p>None.</p> <p>CY: Unbound.</p>

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
<p>f) Engineering services; and g) Integrated engineering services (CPC 8672 and 8673)</p>	<p>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.</p> <p>For Mode 2 None.</p>
<p>h) Medical (including psychologists) and dental services (CPC 9312 and part of 85201)</p>	<p>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.</p> <p>For Mode 2 None.</p>

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
<p>c) Relating to other transport equipment (CPC 83101, 83102 and 83105)</p>	<p>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.</p>
<p>d) Relating to other machinery and equipment (CPC 83106, 83107, 83108 and 83109)</p>	<p>For Mode 1 In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.</p>
<p>e) Relating to personal and household goods (CPC 832)</p>	<p>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.</p>

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
<p>e) Technical testing and analysis services (CPC 8676)</p>	<p>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.</p>
<p>f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)</p>	<p>For Mode 1 In IT: Unbound for activities reserved to agronomists "periti agrari". In RO, SI: Unbound. For Mode 2 None.</p>

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
<p>j) 2. Security services (CPC 87302, 87303, 87304 and 87305)</p>	<p>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.</p> <p>For Mode 2 In HU: Unbound for CPC 87304, 87305. In BG, CY, CZ, EE, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.</p>
<p>k) Related scientific and technical consulting services (CPC 8675)</p>	<p>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.</p> <p>For Mode 2 None.</p>

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	
<p>A. Postal and courier services</p> <p>(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.</p>	<p>For Modes 1 and 2</p> <p>None (conditioned upon comparable binding of existing autonomous liberalisation by Signatory MERCOSUR States).</p>

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
<p>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.)</p> <p>(part of CPC 751, part of 71235² and part of 73210³)</p>	

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- 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
<p>4. Distribution services (excluding distribution of arms, munitions, explosives and other war material)</p> <p>A. Commission agents' services</p> <p>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)</p> <p>b) Other commission agents' services (CPC 621)</p>	<p>For Modes 1 and 2</p> <p>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.</p> <p>In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, pharmaceutical products, medical substances or objects.</p> <p>In HR: Unbound for the distribution of tobacco products.</p>

Sector or subsector	Description of reservations
<p>B. Wholesale trade services</p> <p>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)</p> <p>b) Wholesale trade services of telecommunications terminal equipment (part of CPC 7542)</p> <p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products¹)</p>	<p>For Mode 1</p> <p>In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.</p> <p>In IT: For wholesale trade services, state monopoly on tobacco.</p> <p>In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages.</p> <p>In SE: Unbound for retail distribution of alcoholic beverages.</p> <p>In CY, CZ, FI, FR, RO, SI, SK: Unbound for distribution of pharmaceuticals.</p> <p>In BG, HU, PL: Unbound for commodity brokers' services.</p> <p>In FR: For commission agents' services, unbound for traders and brokers working in 17 (seventeen) markets of national interest on fresh food products.</p> <p>In MT: Unbound for commission agents' services.</p> <p>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.</p> <p>In LT: Distribution of pyrotechnics is subject to licensing. Only juridical persons established in the EU may obtain a licence.</p> <p>In ES: State monopoly for retail sale or supply of tobacco.</p>

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
<p>C. Retailing services¹</p> <p>Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of 6113 and part of 6121)</p> <p>Retailing services of telecommunications terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p>	

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 orthopaedic 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)	<p>For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound.</p> <p>For Mode 2 In CY, FI, HR, MT, RO, SE, SI: Unbound.</p>
B. Secondary education services (CPC 922)	<p>For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound.</p> <p>For Mode 2 In CY, FI, MT, RO, SE: Unbound.</p> <p>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).</p>

Sector or subsector	Description of reservations
<p>C. Higher education services (CPC 923)</p>	<p>For Mode 1</p> <p>In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>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.</p> <p>In IT: Nationality requirement for service providers to be authorised to issue diplomas recognised by the State.</p> <p>For Mode 2</p> <p>In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2</p> <p>In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p>

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

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	<p>For Modes 1 and 2</p> <p>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:</p> <ul style="list-style-type: none"> (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. <p>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.</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>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.</p> <p>In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the EU.</p> <p>In PL: Unbound, except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the EU. Only persons or companies established in the EU may act as intermediaries for such insurance business in PT.</p> <p>In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the Romanian market.</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>For Mode 1</p> <p>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:</p> <ul style="list-style-type: none"> (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. <p>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.</p> <p>In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (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
	<p>In LT: Unbound for direct insurance services, except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (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. <p>In BG, LT, LV, PL: Unbound for insurance intermediation.</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>In HR: Unbound for direct insurance and direct insurance intermediation services, except:</p> <ul style="list-style-type: none"> (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. <p>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.</p> <p>In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in IT may be underwritten only by insurance companies established in the EU. This reservation does not apply to international transport involving imports into IT.</p> <p>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.</p> <p>In ES: Residence or 2 (two) years of experience is required for the actuarial profession.</p>

Sector or subsector	Description of reservations
	<p>For Mode 2</p> <p>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.</p> <p>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.</p> <p>In HR: Unbound for direct insurance and direct insurance intermediation services, except:</p> <ul style="list-style-type: none"> (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
	<p>(c) for the supply of non-life insurance for marine, aviation and transport.</p> <p>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.</p>

Sector or subsector	Description of reservations
<p>B. Banking and other financial services (excluding insurance)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, CZ, DE, DK, 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.</p> <p>In BE: Establishment in BE is required for the provision of investment advisory services.</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In CY: Unbound, except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In EE: For acceptance of deposits, 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.</p> <p>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.</p> <p>In HR: Unbound, except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation.</p>

Sector or subsector	Description of reservations
	<p>In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies and only firms having their registered office in the EU may act as depositories of the assets of investment funds.</p> <p>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.</p> <p>In IT: Unbound for financial salespersons "promotori di servizi finanziari".</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>In LT: Commercial presence is required for pension fund management.</p> <p>In MT: Unbound, except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In PL: For the provision and transfer of financial information and financial data processing and related software, requirement to use the public telecommunications network or the network of another authorised operator applies.</p> <p>In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for 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.</p>

Sector or subsector	Description of reservations
	<p>In SI:</p> <ul style="list-style-type: none"> (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. <p>Members of the Slovenian Stock Exchange must be incorporated in SI or be branches of foreign investment firms or banks.</p> <p>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.</p>

Sector or subsector	Description of reservations
	<p>For Mode 2</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In PL: For the provision and transfer of financial information and financial data processing and related software, a requirement to use the public telecommunications network or the network of other authorised operator applies.</p>
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.
<p>A. Hospital services (CPC 9311)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p>	<p>For Mode 1</p> <p>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.</p> <p>For Mode 2</p> <p>None.</p>

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
<p>B. Travel agencies and tour operators services (including tour managers) (CPC 7471)</p>	<p>For Mode 1 In BG, CY, HU: Unbound. For Mode 2 None.</p>
<p>C. Tourist guides services (CPC 7472)</p>	<p>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.</p>

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)	<p>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.</p> <p>For Mode 2 In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound.</p> <p>In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193).</p> <p>In EE: Unbound for other entertainment services (CPC 96199), except for cinema theatre services.</p> <p>In LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199).</p>
B. News and press agencies services (CPC 962)	<p>For Mode 1 In BG, CY, CZ, HU, LT, PL, RO, SK: Unbound.</p> <p>For Mode 2 In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.</p>

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 a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot Services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213)	For Mode 1 EU: Unbound for maritime cargo handling services and pushing and towing services. EU: None, except residency requirement for 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. In HR: Unbound, except for freight transport agency services. For Mode 2 None.

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
<p>C. Services auxiliary to rail transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1</p> <p>EU: Unbound for pushing and towing services.</p> <p>In HR: Unbound, except for freight transport agency services.</p> <p>For Mode 2</p> <p>None.</p>

Sector or subsector	Description of reservations
<p>D. Services auxiliary to road transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of commercial road vehicles with operators (CPC 7124)</p> <p>e) Supporting services for road transport (CPC 744)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1</p> <p>In AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound for rental of commercial road vehicles with operators.</p> <p>In HR: Unbound, except for freight transport agency services and supporting services for road transport.</p> <p>For Mode 2</p> <p>None.</p>

Sector or subsector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	<p>For Mode 1 EU: Unbound, except for catering.</p> <p>For Mode 2 In BG, CY, CZ, HR, HU, MT, PL, RO, SI, SK: Unbound.</p>
b) Storage and warehouse services (part of CPC 742)	<p>For Modes 1 and 2 None.</p>
c) Freight transport agency services (part of CPC 748)	<p>For Modes 1 and 2 None.</p>
<p>F. Services auxiliary to pipeline transport of goods other than fuel¹</p> <p>a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)</p>	<p>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.</p> <p>For Mode 2 None.</p>

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	<p>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.</p> <p>In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.</p>
14. Energy services	
A. Services incidental to mining (CPC 883) ¹	<p>For Modes 1 and 2</p> <p>None.</p> <p>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.</p> <p>In SK: For mining, activities related to mining and geological activity, incorporation is required (no branching).</p>

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
<p>B. Pipeline transportation of fuels (CPC 7131)</p>	<p>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.</p>
<p>C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)</p>	<p>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.</p>
<p>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</p>	<p>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.</p>

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 therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ¹ (CPC ver. 1.0 97230)	For Mode 1 EU: Unbound. For Mode 2 None.
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

¹ Therapeutical massages and thermal cure services are to be found 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.