

ANNEX XV

REFERRED TO IN ARTICLE 4.21

SCHEDULES OF SPECIFIC COMMITMENTS

APPENDIX 1: Costa Rica

APPENDIX 2: Panama

APPENDIX 3: Iceland

APPENDIX 4: Liechtenstein

APPENDIX 5: Norway

APPENDIX 6: Switzerland

APPENDIX 1 TO ANNEX XV

COSTA RICA– SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Explanatory Notes:			
1. For the purpose of this Schedule, the term “none” indicates a services sector or sub-sector where there are no terms, limitations and conditions on market access or conditions and qualifications on national treatment. The term “unbound” indicates that no national treatment or market access commitments have been made.			
2. The absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.			
3. The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input for the particular service or to which it is otherwise related.			
4. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).			
5. Attachment I to this schedule forms an integral part thereof.			
PART I. HORIZONTAL COMMITMENTS			
This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.			
ALL SECTORS AND SUBSECTORS INCLUDED IN THIS SCHEDULE			
1. Treatment accorded to subsidiaries of juridical persons of an EFTA State constituted in accordance with the Costa Rican legislation and having their registered office, central administration or principal place of business within the territory of Costa Rica is not extended to branches, agencies or representative offices established in the territory of Costa Rica by a juridical person of an EFTA State.			
Treatment less favorable may be accorded to subsidiaries of a juridical person of an EFTA State constituted in accordance with the Costa Rican legislation, which have only their registered office or central administration in the territory of Costa Rica; unless it can be proved that they maintain substantive business operations in the territory of Costa Rica.			
2. Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch’s business.			
3. For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession’s contract shall be done. Also, he shall be jointly responsible with this anonymous society. ¹			

¹ For greater certainty, these horizontal limitations are established in Law No. 7762- General Law of Concessions of Public Works with Public Services. From the application of this law are excluded the telecommunications, electricity and health services.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. In the maritime-terrestrial zone defined in accordance with the Costa Rican legislation shall not be developed any activity in the public zone. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to: (a) foreigners that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in the country solely by foreigners; and (e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners. The entities or its partners that have concessions shall not yield or transfer quotas or shares to foreigners. Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans. Excluding land that is under private domain and has legitimate title, all other land comprised within the 2.000 meters wide alongside Costa Rica's borders with Nicaragua and Panama is inalienable and cannot be acquired by <i>denuncio</i> or possession. In case of natural persons, a foreign national must have permanent resident status in Costa Rica, with a certification issued by the General Directorate of Migration and Alien Affairs, to lease these lands. In case of juridical persons, which capital stock belongs to foreign nationals in more than 50 percent, the permanent resident requirement applies for the foreign national owners.			
5. An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent. A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.			
6. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorised to practice the profession in the Costa Rican territory, including advisory and consulting. Incorporation is subject to nationality and residency requirements at the time of applying for membership. In some cases, the hiring of foreign professional services suppliers on behalf of State or private institutions can only happen when there are no Costa Rican professional services suppliers willing to supply the service in the required conditions, or under the declaration of <i>inopia</i>.			
7. Costa Rica reserves the right to adopt or maintain any measure: (a) that grants rights or preferences to social or economic groups under disadvantage or to native groups; (b) with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.			
8. In services included in this Schedule, any market access and national treatment limitations maintained at local governments' level are consolidated; nevertheless such limitations are not scheduled.			
9. Costa Rica reserves the right to adopt or maintain any measure with respect to subsidies except to the extent committed by Costa Rica under the GATS.			
10. Unbound, except for measures concerning the entry and temporary stay of business persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in, its territory, including			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
those necessary to ensure border security, the orderly movement of natural persons across its borders and to protect the domestic labour force and permanent employment in their respective territories. The sole fact of requiring a visa for a natural person shall not be regarded as nullifying or impairing benefits under this Agreement. The national relevant professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any limitations scheduled for specific sectors and subsectors shall also apply.			
A- Business visitors: a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica:			
(a) Meetings and Consultations: Business persons attending meetings, seminars or conferences, or engaged in advising clients. (b) Research and Design: Technical, scientific and statistical researchers conducting independent research or research for an enterprise located in an EFTA State. (c) Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in an EFTA State. (d) Marketing: Market researchers and analysts conducting independent research or analysis or research or analysis for an enterprise located in an EFTA State. Trade-fair and promotional personnel attending a trade convention. (e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in an EFTA State but not delivering goods or providing services. Buyers purchasing for an enterprise located in an EFTA State. (f) Distribution: Customs brokers that provide advisory services in order to facilitate the import or export of goods. (g) After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside of Costa Rica, during the warranty period or service agreement. (h) General Services: - Managing and supervision personnel engaging in business operations for an enterprise located in an EFTA State. - Public relations and advertising personnel that supply consulting services to clients or participating in conventions. - Cooking specialists that attend or participate in gastronomic events or exhibitions, which train or advise clients in matters related to gastronomy in the territory of the other Party. - Translators or interpreters that supply services as personnel of an enterprise located in an EFTA State, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators. - Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies. - Sellers and advisors in franchise development that wish to offer their services in Costa Rica.			
For that category, the periods of stay and sojourn, are limited to:			
(a) An initial stay of one day to 90 days. (b) Request for sojourn: one year with the option to extend up to two additional years.			
B- 1. Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to carry on substantial trade in goods or services principally between an EFTA State and Costa Rica.			
For that category, the periods of stay and sojourn, are limited to:			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(a) An initial stay of one day to 90 days. (b) Request for sojourn: one year with the option to extend up to two additional years. B- 2. Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital, amount which is determined by domestic law. For that category, the period of stay is limited to from 90 days to two years, with the option to extend up to two additional years. C- Intra-Corporate Transferees: A business person employed by an enterprise located in an EFTA State who is transferred to perform as an executive, manager or specialist in that enterprise's parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission. For that category, the period of stay is limited to one year with the option to extend up to two additional years.			
PART II. SECTOR SPECIFIC COMMITMENTS			
<u>1. BUSINESS SERVICES</u> 1. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. 2. National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica. 3. Services considered as public services, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.			

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
A. Professional services					
(a) Legal services (CPC 861, excluding Costa Rican law practice, legal advisory and legal documentation and certification services supplied by legal professionals entrusted with public functions, such as notaries)	1)	None	1)	Incorporation to the Professional Association of Lawyers is subject to nationality and residency requirements at the time of applying for membership.	
	2)	None	2)	None	
	3)	None	3)	Incorporation to the Professional Association of Lawyers is subject to nationality and residency requirements at the time of applying for membership.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(b) Accounting, auditing and bookkeeping services (CPC 862)	1)	To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.	1)	For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation before the Professional Association of Public Accountants. Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership.	
	2)	None	2)	None	
	3)	To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.	3)	For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation before the Professional Association of Public Accountants.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments.	Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	
(c) Taxation services (CPC 863) ²	1) Unbound 2) None 3) Partnerships with Costa Rican natural or juridical persons are required. 4) Unbound except as indicated in horizontal commitments.	1) Nationality or residency requirements. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.	
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	

² Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.(a).

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	
(g) Urban planning services (except general urban planning) (part of CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) None	1) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall only be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions. For incorporation to the Professional Association of Dental Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies. Foreign dental surgeons shall only be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions. 2) None 3) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall only be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions. For incorporation to the Professional Association of Dental Surgeons foreign	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments.	dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies. Foreign dental surgeons shall only be hired by State institutions only if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions. 4) Unbound except as indicated in horizontal commitments.	
B. Computer and Related Services (CPC 84)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Research and Development Services (R&D)			
(a) R&D services on natural sciences (CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting³ services with regard to biodiversity⁴ in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this license. 2) None 3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting⁵ services with regard to biodiversity⁶ in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence. 4) Unbound except as indicated in horizontal commitments.	

³ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

⁴ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(b) R&D services on social sciences and humanities (CPC 852)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(c) Interdisciplinary R&D services (CPC 853)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
D. Real Estate Services					
(a) Involving own or leased property (CPC 821)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
(b) On a fee or contract basis (CPC 822)	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	

individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

⁵ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

⁶ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rental/Leasing Services without Operators			
(a) Relating to ships (CPC 83103)	1) Vessels must have Costa Rican flag and must be registered in Costa Rica. 2) None 3) Vessels must have Costa Rican flag and must be registered in Costa Rica. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors. 4) Unbound except as indicated in horizontal commitments.	1) Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters. 2) None 3) Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters. 4) Unbound except as indicated in horizontal commitments.	
(c) Relating to other transport equipment			
(c) 1. Relating to private cars (CPC 83101) (c) 2. Relating to other land transport equipment (CPC 83105)	1) None 2) None 3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect	1) None 2) None 3) None	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
	4)	jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors. Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(c) 3. Relating to goods transport vehicles (CPC 83102)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	
(e) Other (CPC 832 except for CPC 83202)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	
F. Other Business Services					
(a) Advertising services (CPC 871)	1)	May only exploit media and advertising agencies natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such sociedades shall be registered in the <i>Registro Público</i> . It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs	1)	Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i> , shall not be authorised. Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	must observe the following rules: • If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted. • Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad. • Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.⁷ • The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day. • The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day. 2) None 3) May only exploit media and advertising agencies natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such sociedades shall be registered in the <i>Registro Público</i>. It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons. Radio, television and cinema programs must observe the following rules:	sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals. 2) None 3) Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the <i>Reglamento a la Ley General de Telecomunicaciones</i>, shall not be authorised. Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or	

⁷ Shall be considered nationals the commercial breaks produced and edited in Costa Rica and in the Central America countries.

Sector or subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
		• If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted. • Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad. • Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.⁸ • The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day. • The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.	semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.
(b) Market research and public opinion polling services (CPC 864)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.
(c) Management consulting services (CPC 865)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.
(d) Services related to management consulting (CPC 866)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.

⁸ Shall be considered nationals the commercial breaks produced and edited in Costa Rica and in the Central America countries.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881) (g) Advisory and consulting services incidental to fishing (part of CPC 882)	1)	None	1)	
	2)	None	2)	
	3)	None	3)	
	4)	Unbound except as indicated in horizontal commitments.	4)	
(h) Services incidental to mining	1)	Unbound	1)	Unbound

⁹ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹⁰ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(CPC 883+5115)	2)	None	2)	None	
	3)	Unbound	3)	Unbound	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(i) Advisory, consulting and installation services incidental to manufacturing (part of CPC 884 except for CPC 88442; and part of CPC 885)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(k) Placement and supply services of Personnel					
(k) 1. Executive search services (CPC 87201)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(k) 2. Placement services of office support personnel and other workers (CPC 87202)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(k) 3. Supply services of office support personnel (CPC 87203)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(m) Related scientific and technical consulting services (CPC 8675 except for CPC 86751)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	

¹¹ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹² “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861, 8862, 8864, 8865 and 8866)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(o) Building-cleaning services (CPC 874)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(p) Photographic services (CPC 875 except for CPC 87504)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(q) Packaging services (CPC 876)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(r) Printing, publishing (CPC 88442)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(s) Convention services (part of CPC 87909)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) Other					
(t) 1. Translation and interpretation services (CPC 87905, except for official translation and interpretation)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) 2. Interior design and other specialty design services	1)	None	1)	None	
	2)	None	2)	None	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 87907)	3) None 4) Unbound except as indicated in horizontal commitments.	3) None 4) Unbound except as indicated in horizontal commitments.	
<u>2. COMMUNICATION SERVICES</u>			
Services considered as public services, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.			
B. Courier services (CPC 75121, except for the services reserved to the State and its enterprises in accordance with the national legislation)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
<u>C. Telecommunications services:</u> as defined in Attachment to this Schedule	1) Unbound 2) None 3) In Costa Rica, wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits. A special concession granted by the Legislative Assembly to supply basic traditional telephony services is required Participation in the capital of enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be	1) Unbound 2) None 3) None	Costa Rica undertakes additional commitments as contained in Attachment I to this Schedule.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	limited to 49 percent. The <i>Empresa de Servicios Públicos de Heredia</i> can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital. 4) Unbound except as indicated in horizontal commitments.	4) Unbound except as indicated in horizontal commitments.	
<u>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			
1. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. 2. National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica. 3. Services considered as public services, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.			
A. General construction work for buildings (CPC 512) B. General construction work for civil engineering (CPC 513 except for CPC 5136 and CPC 5139) C. Installation and assembly work (CPC 514 and 516)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Building completion and finishing work (CPC 517)			
E. Other (CPC 511 except for CPC 5115; CPC 515 and CPC 518 ¹³)			
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)			
1. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory, the deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. 2. Services considered as public services, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.			
A. Commission agents' services (CPC 621 except for CPC 62112, 62113, 62117 and 62118)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
B. Wholesale trade services (CPC 622 except for CPC 62213, 6222, 6225 and 6227)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
C. Retailing services (CPC 631 except for CPC 63107 and 63108)(CPC 632 except for CPC 63211)	1) None 2) None 3) None	1) None 2) None 3) None	

¹³ Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
and 63297) (CPC 6111, 6113 and 6121)	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
D. Franchising (CPC 8929)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	
<u>5. EDUCATIONAL SERVICES</u> (only services that are wholly privately funded)					
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	1) 2) 3) 4)	Unbound for CPC 923. None Unbound for CPC 923. Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	Unbound for CPC 923. None Unbound for CPC 923. Unbound except as indicated in horizontal commitments.	
<u>6. ENVIRONMENTAL SERVICES</u> Services considered as public services, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.					
A. Sewage services (CPC 9401) B. Refuse disposal services (CPC 9402) C. Sanitation and similar services (CPC 9403) D. Other	1) 2) 3) 4)	Unbound, except for consulting services. None Unbound Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	Unbound, except for consulting services. None Unbound Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Cleaning services of exhaust gases (CPC 9404) - Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other environmental protection services (CPC 9409)			
7. FINANCIAL SERVICES 1. The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the EFTA States to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that such definitions shall not be inconsistent with the commitments taken in Modes 1 and 2. 2. Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the EFTA States and of financial instruments. 3. In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment. 4. Costa Rica reserves the right to adopt or maintain any measure with respect to subsidies.¹⁴			
A. Insurance and insurance-related services	1) Unbound except none for: (a) insurance of risks relating to: (i) space launching and freight (including satellite), maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit; (b) retrocession and reinsurance; (c) services necessary to support global accounts;¹⁵	1) Unbound except as indicated in the market access column.	

¹⁴ This limitation substitutes the horizontal limitation 9 of Part I.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(d) services auxiliary to insurance as referred to in subparagraph (iv) of the definition of financial service;¹⁶ (e) insurance intermediation such as brokerage and agency as referred to in subparagraph (iii) of the definition of financial service;¹⁷ and (f) surplus lines.¹⁸ 2) None, except for compulsory automobile insurance and occupational risk insurance. 3) Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices. 4) Unbound except as indicated in horizontal commitments.	2) None 3) The State guarantees the insurance activity of the <i>Instituto Nacional de Seguros</i> (INS). 4) Unbound except as indicated in horizontal commitments.	
B. Banking and other financial services (excluding insurance)	1) Unbound except none for: (a) the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (xv) of the definition of financial service, and (b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services	1) Unbound except as indicated in the market access column.	

¹⁵

For purposes of this subclause:

- (a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and
- (b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

¹⁶

This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

¹⁷

This clause applies only to the lines of insurance of risks relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered before the General Superintendency of Insurances (SUGESE).

¹⁸

Surplus lines are defined as insurance coverage not available from an admitted company in the regular market.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	as referred to in subparagraph (xvi) of the definition of financial service.¹⁹ 2) None 3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities. Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation. Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers²⁰. In the case of financial entities authorised to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.	2) None 3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law. Private banks that operate current accounts and saving sections have to meet the following requirements: (a) To maintain permanently a minimum loan balance with the state bank that administers the fondo de crédito para el desarrollo equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the <i>Banco Central de Costa Rica</i> for domestic currency, or the LIBOR rate at a one month term for foreign currency. (b) Alternatively, to establish at least four agencies or branches to provide basic banking services –	

¹⁹ It is understood that advisory services includes portfolio management advice but not includes portfolio management or other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service.

²⁰ This limitation covers new financial services, for section A and B of Financial Services sector.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the <i>Consejo Rector del Sistema de Banca para el Desarrollo</i>, with such funds to be placed at a rate not higher than the basic passive rate calculated by the <i>Banco Central de Costa Rica</i>, in its placements in domestic currency (colones), and the LIBOR rate at a one-month term, for resources in foreign currency. The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law. At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank. At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank. The fiduciary of the <i>Fideicomiso Nacional para el Desarrollo</i> (Finade) shall be a public bank, selected through a public bid process in which only the public banks are	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments.	allowed to participate. Trust agreements of the National Telecommunication Fund (<i>Fondo Nacional de Telecomunicaciones</i>) shall be signed with public banks of the National Banking System. The issues of Costa Rican enterprises classified as small and medium ones, registered at the <i>Ministerio de Economía, Industria y Comercio</i>, may register for restricted public offer. The risk capital funds (<i>fondos de capital de riesgo</i>) can invest in stock securities of private offer of promoted Costa Rican enterprises, as in other financial instruments of private offer issued by these companies. Only can be a fiduciary of a trust of development of public works the banks subject to the supervision of SUGEF, and the international financial organisations with the participation of the Costa Rican State. The issues of debt and convertible bonds are subject to the requirement of obligatory rating, except the issues of State securities and of non-banking Costa Rican public institutions. 4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or having legal residency in the country to obtain the credential to be an exchange agent.	
<u>9. TOURISM AND TRAVEL RELATED SERVICES</u>			
A. Hotel and restaurants	1) Unbound except none for catering (CPC	1) Unbound except none for catering (CPC	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(including catering) (CPC 641-643) ²¹	6423). 2) None 3) The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation. Economic needs tests are required. Main criteria: population and geographical density. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)²² and shall be valid for five	6423). 2) None 3) None	

²¹ The supply of services in train transport facilities is excluded.

²² For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
- License D: minimarkets and supermarkets.
- License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT).

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way. Licences shall be granted subject to the following criteria: (a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force. (b) The provisions relative to the use of land. (c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the <i>cantón</i>, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency. (d) In case of licenses class B, a licence can only be granted for every 300 residents maximum. Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (plan regulador) or by other related regulations in force. For licenses class A and B licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the		

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	respective authorisation to operate, elderly people attention centers, hospitals, clinics and Ebais. In the case of licences class C the minimum distance abovementioned shall be 100 meters. 4) Unbound except as indicated in horizontal commitments.	4) Unbound except as indicated in horizontal commitments.	
B. Travel agencies and tour operators services (CPC 7471)	1) None 2) None 3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors. The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation. 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
C. Tourist guides services (CPC 7472)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) Only Costa Rican nationals or residents shall apply for tourist guides licences. 4) Unbound except as indicated in horizontal commitments.	
<u>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</u> (other than audiovisual services)			
D. Sporting and other recreational services	1) None 2) None	1) None 2) None	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(CPC 9641 except hunting)	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
<u>11. TRANSPORT SERVICES</u>					
1. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory, the deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. 2. National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica. 3. Services considered as public services, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.					
A. Maritime Transport Services					
(a) International passenger transportation (CPC 7211 less national cabotage transport services)	1)	None	1)	None	
	2)	None	2)	None	
(b) International freight transportation (CPC 7212 less national cabotage transport services)	3)	None except unbound for operations of vessels under the national flag of Costa Rica and for the establishment of a registered company for the purpose of operating a fleet under the national flag of Costa Rica.	3)	None except unbound as indicated in the market access column.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
Services auxiliary to maritime transport services	1)	Unbound except for CPC 742.	1)	Unbound except for CPC 742.	
	2)	None	2)	None	
(a) Maritime cargo handling services	3)	Subject to a public monopoly or exclusive rights.	3)	None except as indicated in market access column for maritime cargo handling services, storage and warehousing services, container station and depot	
(b) Storage and warehouse services (part of CPC 742)		Costa Rica reserves the right to limit the number of concessions to supply maritime			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Customs clearance services (d) Container station and depot services (e) Maritime agency services (f) Maritime freight forwarding services (g) Rental of vessels with crew (CPC 7213) (h) Pushing and towing services (CPC 7214) (i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (part of CPC 749) Auxiliary services as required by maritime transport operators:	services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Unbound for customs clearance services, pushing and towing services and other supporting and auxiliary services. 4) Unbound except as indicated in horizontal commitments.	services, maritime agency services, maritime freight forwarding services, rental of vessels with crew and supporting services for maritime transport. Unbound for customs clearance services, pushing and towing services and other supporting and auxiliary services. 4) Unbound except as indicated in horizontal commitments.	Costa Rica shall ensure that the following services provided at ports are offered on non-discriminatory terms and conditions: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, shore-based operational services essential to ship operations, including communications, water and electrical supplies, emergency repair facilities, anchorage, berth and berthing services.
B. Internal Waterways Transport			
(a) Passenger transportation	1) Unbound	1) Unbound	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(CPC 7221) (b) Freight transportation (CPC 7222)	2)	None	2)	None	
	3)	Unbound	3)	Unbound	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(d) Maintenance and repair of vessels (part of CPC 8868)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
C. Air Transport Services					
(a) Maintenance and repair of aircraft (part of CPC 8868)	1)	Unbound	1)	Unbound	
	2)	None	2)	None	
	3)	Incorporation is required. Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.	3)	None except as indicated in market access column.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(b) Computer reservation system (CRS) services	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(c) Sales and marketing	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(d) Groundhandling services	1)	Unbound	1)	Unbound	
	2)	None	2)	None	
	3)	Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All	3)	None except as indicated in market access column.	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
	4)	enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Incorporation is required. Subject to reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs. Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(e) Storage and warehouse services (part of CPC 742) (f) Freight transport agency services (part of CPC 748)	1) 2) 3) 4)	Unbound None Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Incorporation is required. Subject to reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs. Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	Unbound None None except as indicated in market access column. Unbound except as indicated in horizontal commitments.	
E. Rail Transport Services (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	1) 2) 3) 4)	Unbound None Unbound Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	Unbound None Unbound Unbound except as indicated in horizontal commitments.	
F. Road Transport Services					
(a) Passenger transportation (CPC 7121 and CPC 7122) (b) Freight transportation (CPC 7123)	1) 2) 3) 4)	Unbound None Unbound Unbound except as indicated in horizontal	1) 2) 3) 4)	Unbound None Unbound Unbound except as indicated in horizontal	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
		commitments.		commitments.	
(d) Maintenance and repair of road transport equipment (CPC 6112 and 8867)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
H. Services auxiliary to all modes of transport except for air and maritime transport services (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Other supporting and auxiliary services (part of CPC 749)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.		1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.		
12. OTHER SERVICES NOT INCLUDED ELSEWHERE					
A. Washing, cleaning and dyeing services (CPC 9701)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
B. Hairdressing services (CPC 97021)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		
D. Other beauty treatment services n.e.c (CPC 97029)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.		

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
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 (CPC ver. 1.0 97230)	1)	Unbound	1)	Unbound	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	

ATTACHMENT I

ADDITIONAL COMMITMENTS ON TELECOMUNICATIONS

Article 1

Definitions

For the purpose of this Attachment:

(a) “regulatory authority” means the body or bodies responsible for the regulation of telecommunications in relation to the issues mentioned in this Attachment;

(b) “essential facilities” means facilities of a public telecommunications network or a telecommunications service available to the public that:

(i) are exclusively or predominantly provided by a single or limited number of suppliers; and

(ii) cannot feasibly be economically or technically substituted in order to supply a service;

(c) “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for telecommunications services as a result of:

(i) control over essential facilities; or

(ii) the use of its position in the market.

(d) “telecommunications services or telecommunications services available to the public” means all services consisting entirely or mainly of signal transportation through telecommunications networks, which are offered to the public generally in exchange for an economic compensation. Such services may include, inter alia, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer’s information.²³

²³

The telecommunications services do not include:

- Information services.
- Economic activity consisting of content provision which requires telecommunications networks or services for its transport.
- Cable or broadcast distribution of radio or television programming.

(e) “public telecommunications network” means the public telecommunications infrastructure which permits telecommunications services between two or more defined network termination points.

(f) “Telecommunications” means every transmission, emission and/or reception of signs, signals, writings, images, sounds, data or information of any nature by wire, conductors, radio waves, optical or other electromagnetic systems.

(g) “traditional basic telephone” means a service targeted at user communication through data and voice switching exchanges in a predominantly wired network, with a general access for the population, excluding associated value-added services.

(h) “supplier of public telecommunications networks” shall be understood as an “operator”, which means a natural or juridical person, public or private, that operates public telecommunication networks with the proper authorisation, and that may or not provide telecommunications services available to the public generally.

Article 2

Competitive Safeguards

1. Costa Rica shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:

- (a) engaging in anti-competitive cross-subsidisation;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.²⁴

²⁴ This subparagraph shall apply without prejudice of the applicable legislation with regard to confidential information.

Article 3

Interconnection

1. This Article applies to linking between suppliers providing public telecommunications networks or telecommunications services available to the public in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier, where specific commitments are undertaken.

2. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a reasonable time, Costa Rica shall ensure that the suppliers have recourse to assistance from an independent domestic body, which may be a regulatory authority as referred to in Article 6, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, in accordance with the respective domestic legislation.

Article 4

Universal Service

1. Costa Rica has the right to define the kind of universal service obligation it wishes to have.

2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Costa Rica.

Article 5

Licensing and Other Authorisations Procedures

1. Where a licence, concession, permit, registration, or other type of authorisation is required for the supply of a telecommunications service, the competent authority of Costa Rica shall make the following publicly available:

- (a) its terms and conditions; and
- (b) the period of time normally required to reach a decision concerning an application for it.

2. The reasons for the denial of a licence, concession, permit, registration, or other type of authorisation will be made known to the applicant upon request.

Article 6

Regulatory Authority

1. Costa Rica's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of telecommunications services.
2. Costa Rica shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.
3. Costa Rica shall ensure that suppliers of another Party affected by the decision of the regulatory authority of Costa Rica have recourse to an administrative body or a court independent of any supplier, in accordance with its laws and regulations.

Article 7

Scarce Resources

Costa Rica shall carry out its procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner. Costa Rica shall make publicly available the current state of allocated frequency bands.²⁵

²⁵

It is understood that this Article does not require to make publicly available the frequency bands and other related information used by the State for national security reasons.

APPENDIX 2 TO ANNEX XV

PANAMA - SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
EXPLANATORY NOTES: - For the purposes of this Schedule, the term “None” indicates a services sector or sub-sector where there are no terms, limitations and conditions on market access or conditions and qualifications on national treatment. The term “Unbound” indicates that no national treatment or market access commitments have been made. The term “Unbound*” means unbound due to lack of technical feasibility. - The absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply. - The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input for the particular service or to which it is otherwise related. - CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991). - Attachments I and II to this Schedule form an integral part thereof.			
PART I. HORIZONTAL COMMITMENTS			
This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.			
The commitments undertaken by Panama under the GATS are made part of Panama’s obligations under this Schedule and shall apply to the other Parties without being reduced by any aspects of this Schedule.			

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
ALL SECTORS INCLUDED IN THIS SCHEDULE		(1) (2) (3) (4) Unbound for subsidies, tax incentives and tax credits	
	(1) (2) (3) (4) <u>Panama Canal</u> Panama reserves the right to adopt or maintain any measure related with the management, administration, operation, maintenance, preservation, modernisation, operation, development or ownership of the Panama Canal and any juridical person that may succeed the Panama Canal Authority ("PCA") and the reverted areas, that restrict the rights of investors and foreign service providers. The PCA may require that an enterprise operating in the Panama Canal¹ be legally constituted under the law of Panama and enter into a joint venture or other legal entity with the PCA. The PCA may adopt or maintain any measure limiting the number of concessions operating in the Panama Canal. The PCA may impose performance requirements consistent with Article 3 of the Agreement No. 151 of November 21, 2007 as a condition for the granting and maintaining of a compatibility licence for activities in the Panama Canal Area as defined in Annex II of Law 21 of 1997. Preference is given to a Panamanian national over a foreign national for contractual positions in the	(1) (2) (3) (4) <u>Panama Canal</u> Unbound	

¹ The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths, and entrances; lands and marine, lacustrine, and fluvial waters; locks; auxiliary dams; docks; and water control structures.

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	PCA. A foreign national may be hired instead of a Panamanian national, provided that the position is difficult to fill and that all channels for hiring a qualified Panamanian national have been exhausted and that it is authorised by the Canal Authority Administrator. If the only applicants for a position with the Panama Canal Authority are foreign nationals, preference is given to a foreign national with a Panamanian spouse or a foreign national who has lived in Panama for ten consecutive years.		
		(3) (a) Foreign natural or juridical persons and nationals all or part of whose capital is foreign may not acquire land situated less than 10 kilometres from the frontier nor ownership of islands within the jurisdiction of the Republic. (b) No foreign government, or foreign official or semi-official entity or institution may own any part of the territory of Panama, except property used for an embassy, according to the domestic law. (c) Panama reserves the right to adopt or maintain a measure denying to foreign investors and their investments or to foreign services providers a right or privilege granted to minorities with social or economic disadvantages or native populations in their reservation areas. (d) Panama reserves the right to limit the transfer or disposal of an interest held in an existing Panamanian state enterprise so that only Panamanian nationals may receive that interest. If Panama transfers or disposes of an interest in	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		an existing state enterprise as described in the above paragraph, Panama may adopt or maintain a measure related to the nationality of the senior management and members of the board of directors of an enterprise that receives that interest.	
	(3) and (4) Not less than 90 percent of the ordinary workforce of any employer must consist of Panamanian workers, or foreigners with a Panamanian spouse or with 10 years of residence in the country. Foreign specialised or technical personnel may not exceed 15 percent of the total workforce. For specific commitments bound on mode 3, it is understood that those enterprises with fewer than 10 workers are permitted temporary entry of one person, under the conditions bound for mode 4. Notwithstanding, a higher proportion of foreign specialised or technical personnel may be permitted for a fixed period of time, on previous recommendation of the respective Ministry and approval of the Ministry of Labour and Social Welfare.		
	(4) Unbound, except for the measures concerning the entry and temporary stay of natural persons falling within the categories defined in paragraphs a, b, c, and subject to the provisions of the legislation relating to immigration, entry, stay and work. (a) Sellers of services: persons not established in Panama and not receiving remuneration from a source situated in Panama, who are engaged in activities connected with the representation	(4) Unbound, except as indicated in market access column	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of suppliers of services for the purpose of negotiating the sale of the services of those suppliers. The period of stay is limited to a period of 90 days. (b) Managers, administrators and specialists who are employed by firms which supply services in Panama through a branch, subsidiary or affiliate and who have been previously in its employ for not less than six months immediately preceding the date of application of entry. The period of stay is limited to a period of one year. MANAGERS: Persons who occupy the highest position in the enterprise, direct the management of the enterprise or one of its departments or subdivisions, supervise and control the work of other supervisory or managerial staff, have the authority to hire and fire, and exercise discretionary authority over the general operations of the enterprise. This category does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who mainly perform functions necessary for the supply of the service. ADMINISTRATORS: Persons who direct the administration of the enterprise, establish its goals and policies, have wide latitude in decision-making and receive only general supervision and direction from managers, the Board of Directors or shareholders of the enterprise. Administrators do not directly perform functions connected with the supply of the enterprise's services. SPECIALISTS: Persons within an organisation who possess the knowledge at an		

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	advanced level of continuous experience and are in possession of confidential information about the services, research, equipment, techniques or administration of the enterprise. (c) Installers and maintainers: qualified specialists who has the technical knowledge essentials to comply with the contractual obligation of the seller or to train workers and are employee of an enterprise located outside Panama not having commercial presence in Panama, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contractual basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being enterprises (excluding any supply of services in connection with enterprises mentioned by CPC 872). The period of stay is limited to a period of 90 days.² Unbound for intrinsic professional services or those connected with the sectors included in this Schedule, other than those specified in Section 1.A. PROFESSIONAL SERVICES.		

² Does not include services provided through professionals that Panamanian legislation requires nationality

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
PART II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
(a) Legal services. - Exclusively: legal consultancy on international law (excludes Panamanian law) and consultancy on law of the jurisdiction in which the service supplier is qualified as a lawyer. Does not include appearance in courts or administrative, judicial, maritime or arbitral authorities in Panama, nor the drafting of legal documents (part of CPC 861)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(b) Accounting, auditing and bookkeeping services (CPC 862)	1) Unbound 2) None 3) Panamanian juridical persons may make agreements to add to their letterheads and signs the names of firms, corporations and juridical or natural foreign persons engaged in the services provided by a Certified Public Accountant in his country of origin, or in international co-ordination of the professional practice of public accountancy. Professional acts demanding public certification may only be provided by Panamanian Certified Public Accountants. Professional associations are unbound. 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) None, except that license to provide the services is subject to nationality condition 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Architectural services (CPC 8671)	1) Only a company registered with the Technical Board will provide architectural services in Panama. To register the company must have its registered corporation in Panama, and persons employed by the company who are responsible for providing the services must be qualified to perform such services in Panama. The technical board may grant the licence to an EFTA State natural person that is licensed to practice in a jurisdiction that allows Panamanian nationals to provide the services, subject to the same limitations. 2) None 3) None, except that the persons responsible for the architectural works must be professionals licensed in Panama. The technical board may grant the license to an EFTA State natural person that is authorised to practice in a jurisdiction that allows Panamanian nationals to provide the services, subject to the same limitations. 4) The hiring of a professional of an EFTA State in the field of architecture for purposes limited to that specialisation may be permitted, provided that the Engineering and Architecture Technical Council can show that there are no Panamanian professionals suitable for providing such services. If a professional of an EFTA State is hired for more than 12 months, the hiring entity must employ a Panamanian professional in order that he may receive the training necessary to enable him to replace the foreigner at the end of his contract. Authorisations to hire specialists of EFTA State for less than 12 months may not be extended.	1) None 2) None 3) None 4) Unbound	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Engineering services (CPC 8672)	1) Only a company registered with the Technical Board will provide engineering services in Panama. To register the company must have its registered corporation in Panama, and persons employed by the company who are responsible for providing the services must be qualified to perform such services in Panama. The technical board may grant the licence to an EFTA State natural person that is licensed to practice in a jurisdiction that allows Panamanian nationals to provide the services, subject to the same limitations. 2) None 3) None, except that the persons responsible for the engineering works must be professionals licensed in Panama. The technical board may grant the license to an EFTA State natural person that is authorised to practice in a jurisdiction that allows to Panamanian nationals to provide the services, subject to the same limitations. 4) The hiring of a professional of an EFTA State in the field of engineering for purposes limited to that specialisation may be permitted, provided that the Engineering and Architecture Technical Council can show that there are no Panamanian professionals suitable for providing such services. If a foreign professional is hired for more than 12 months, the hiring entity must employ a Panamanian professional in order that he may receive the training necessary to enable him to replace the foreigner at the end of his contract. Authorisations to hire foreign specialists for less than 12 months may not be extended.	1) None 2) None 3) None 4) Unbound	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Integrated engineering services (CPC 8673)	1) Only a company registered with the Technical Board will provide engineering services in Panama. To register the company must have its registered corporation in Panama, and persons employed by the company who are responsible for providing the services must be qualified to perform such services in Panama. The technical board may grant the licence to an EFTA State natural person that is licensed to practice in a jurisdiction that allows Panamanian nationals to provide the services, subject to the same limitations. 2) None 3) None, except that the persons responsible for the engineering works must be professionals licensed in Panama. The technical board may grant the licence to an EFTA State natural person that is authorised to practice in a jurisdiction that allows to Panamanian nationals to provide the services, subject to the same limitations. 4) The hiring of a professional of an EFTA State in the field of engineering for purposes limited to that specialisation may be permitted, provided that the Engineering and Architecture Technical Council can show that there are no Panamanian professionals suitable for providing such services. If a foreign professional is hired for more than 12 months, the hiring entity must employ a Panamanian professional in order that he may receive the training necessary to enable him to replace the foreigner at the end of his contract. Authorisations to hire foreign specialists for less than 12 months may not be extended.	1) None 2) None 3) None 4) Unbound	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Urban planning and landscape architectural services (CPC 8674)	1) Only a company registered with the Technical Board will provide architectural services in Panama. To register the company must have its registered corporation in Panama, and persons employed by the company who are responsible for providing the services must be qualified to perform such services in Panama. The technical board may grant the licence to an EFTA State natural person that is licensed to practice in a jurisdiction that allows Panamanian nationals to provide the services, subject to the same limitations. 2) None 3) None, except that the persons responsible for the architectural works must be professionals licensed in Panama. The technical board may grant the licence to an EFTA State natural person that is authorised to practice in a jurisdiction that allows Panamanian nationals to provide the services, subject to the same limitations. 4) The hiring of a professional of an EFTA State in the field of architecture for purposes limited to that specialisation may be permitted, provided that the Engineering and Architecture Technical Council can show that there are no Panamanian professionals suitable for providing such services. If a professional of an EFTA State is hired for more than 12 months, the hiring entity must employ a Panamanian professional in order that he may receive the training necessary to enable him to replace the foreigner at the end of his contract. Authorisations to hire specialists of EFTA State for less than 12 months may not be extended.	1) None 2) None 3) None 4) Unbound	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Medical and dental services (including psychologists), (CPC 9312 and part of CPC 85201)	1) Unbound 2) None 3) None, except that professional licence (<i>idoneidad</i>) to provide the service is subject to nationality conditions 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	
(i) Veterinary services (CPC 932)	1) Unbound 2) None 3) None, except that professional licence (<i>idoneidad</i>) to provide the service is subject to nationality conditions 4) Unbound	1) Unbound 2) None 3) Veterinarians with licence (<i>idoneidad</i>) will have priority for the technical leadership of juridical persons engaged in veterinarian activities. 4) Unbound	
B. Computer and Related Services			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None. Does not include retail sale of hardware 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(b) Software implementation services (CPC 842)			
(c) Data processing services. Exclusively: input preparation services; data processing services; time sharing services (CPC 84310, 84320, 84330)			
(d) Data base services (CPC 844)			
(e) Maintenance and repair of hardware (CPC 845)			

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Research and Development Services</u>			
(a) R&D services on natural sciences (CPC 851)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(b) R&D services on social sciences and humanities (CPC 852 excluding psychologists services)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(c) Interdisciplinary R & D services (CPC 853)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
E. <u>Rental/Leasing Services without Operators</u>			
(a) Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound in relation to the ship crew and key personnel employed in connection with a commercial presence except as indicated in Part I	1) None 2) None 3) None 4) Unbound in relation to the ship crew and key personnel employed in connection with a commercial presence except as indicated in Part I	
(b) Relating aircraft (CCP 83104)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Relating to other transport equipment. Exclusively: rental of cars without driver (CPC 83101)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(d) Relating to other machinery and equipment (CPC 83106, 83107, 83108)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(e) Relating to personal and household goods (CPC 832)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
F. <u>Other Business Services</u>	Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.		
(a) Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound 2) Unbound 3) Unbound 4) Unbound, except as indicated in Part I	
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(f) Services incidental to agriculture, hunting and forestry (part of CPC 881). Except services providing agricultural, machinery with operators, harvesting and related services and labour contracting services	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(g) Services incidental to fishing (CPC 882)	1) None 2) None 3) Unbound 4) Unbound, except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound, except as indicated in Part I	
(h) Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(i) Services incidental to manufacturing (CPC 884 + 885) except 88442	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(k) Placement and supply services of personnel	1) None	1) None	
(k) 1.Executive search (CPC 87201)	2) None	2) None	
(k) 2.Placement services (CPC 87202)	3) None	3) None	
	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	
(k) 3.Supply services of office support (CPC 87203)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	
(k) 4.Model agency services (CPC 87209)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	
(m) Related scientific and technical consultancy services	1) None	1) None	
(m)1.Geological, geophysical and other scientific	2) None	2) None	
prospection services (CPC 86751)	3) None, except that the engineers have to be licensed in Panama	3) None	
(m)2.Underground topography services (CPC86752)	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	
(m)3.Surface topography services (CPC 86753)			
(o) Building-cleaning services (CPC 874)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	
(p) Photographic services (CPC 875)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None, except an enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred percent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers) must be Panamanian nationals 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(t) Others			
(t) 1.Credit reporting services (CPC 87901)	1) Unbound 2) Unbound 3) None 4) Unbound, except as indicated in Part I	1) Unbound 2) Unbound 3) None 4) Unbound, except as indicated in Part I	
(t) 2.Telephone answering services (87903)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(t) 3.Translation and interpretation services (CPC 87905) except for official translation and interpretation	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(t) 5.Duplicating services. Does not include printing services (CPC 87904)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
2. COMMUNICATION SERVICES	Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.		
B. Courier services - express delivering services(part of CPC 7512) ³	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound, except as indicated in Part I	

³ Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Telecommunications Services</u> For the purpose of the commitments below, telecommunications services are the transmission and reception of signals by any electromagnetic means, including by photonic means,⁴ excluding broadcasting⁵			
<u>Public Telecommunication Services</u> (a) Voice telephone services (CPC 7521) (b) Packet/switched data transmission (part of CPC 7523) (c) Circuit/switched data transmission (part of CPC 7523) (d) Telex services (part of CPC 7523) (e) Telegraph services (CPC 7522) (f) Facsimile services (part of CPC 7521+7529) (g) Private leased circuit services (part of CPC 7522+7523)	1) Unbound 2) None 3) Cellular mobile telephone services are provided exclusively by four operators who have been granted the concessions by the State. 4) Unbound, except as indicated in Part I	1) None 2) None 3) None, except that an enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may not supply telecommunications services in the territory of Panama. 4) Unbound, except as indicated in Part I	Panama undertakes additional commitments as contained in Attachment I of this Schedule.

⁴ The sector of telecommunications services does not cover the economic activity consisting of content provision.

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

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Value added telecommunications</u>			
(h) Electronic mail (part of CPC 7523)	1) None	1) None	
(i) Voice mail (part of CPC 7523)	2) None	2) None	
(j) On-line information and data base retrieval (part of CPC 7523)	3) None	3) None, except that an enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may not supply telecommunications services in the territory of Panama	
(k) Electronic data interchange (EDI) (part of CPC 7523)	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	
(l) Enhanced/value-added facsimile services (including store and retrieve)(part of CPC 7523)			
(m) Code and protocol conversion			
(n) On-line information and/or data processing (including transaction processing) (part of CPC 843)			
(o) Other.			

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Audiovisual Services</u> (a) Motion pictures and video tape production and wholesale distribution services (CPC 96112) (b) Motion picture projection service (CPC 96121), and (c) Radio and television services (CPC 9613). Exclusively: arrangements for the showing and screening of EFTA audiovisual services, provided that the medium for showing these services is limited to Panamanians providers. (e) Sound recording	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES A. <u>General construction work for buildings</u>(CPC 512)	1) Unbound* 2) None 3) None, except that the persons responsible for the engineering and architectural works must be professionals in the field licensed in Panama. 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) Unbound 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>General construction work for civil engineering</u> (CPC 513)	1) Unbound* 2) None 3) None, except that the persons responsible for the engineering and architectural works must be professionals in the field licensed in Panama. 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) Unbound 4) Unbound, except as indicated in Part I	
C. <u>Installation and assembly work</u> (CPC 514 and 516)	1) Unbound* 2) None 3) None, except that the persons responsible for the engineering and architectural works must be professionals in the field licensed in Panama. 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) Unbound 4) Unbound, except as indicated in Part I	
D. <u>Building completion and finishing work</u> (CPC 517)	1) Unbound* 2) None 3) None, except that the persons responsible for the engineering and architectural works must be professionals in the field licensed in Panama. 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) Unbound 4) Unbound, except as indicated in Part I	
4. DISTRIBUTION SERVICES (excluding the distribution of weapons, ammunition, explosives and other war materials)			
A. <u>Commission agents services</u> (CPC 621)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Wholesale trade services</u> (CPC 622)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
D. <u>Franchising</u> (CPC 8929)	1) None, except that services of the franchise operation provided at the retail level are limited to citizens of Panama. 2) None 3) None, except that services of the franchise operation provided at the retail level are limited to citizens of Panama. 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
5. EDUCATIONAL SERVICES	Panamanian government may intervene in private teaching establishments to ensure the fulfilment of national and social objectives as regards the education and intellectual, moral, civic and physical training of students. Panama reserves the right to adopt or maintain a measure for a public purpose such as public education.		
A. <u>Primary education services</u> (CPC 921)	1) None 2) None 3) Educational establishment must be approved and inspected by the Ministry of Education. 4) Unbound, except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound, except as indicated in Part I	
B. <u>Secondary education services</u> (CPC 922)	1) None 2) None 3) Educational establishment must be approved and inspected by the Ministry of Education 4) Unbound, except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound, except as indicated in Part I. In addition, history of Panama and citizenship must be taught by Panamanians.	
C. <u>Higher education services</u> (CPC 923)	1) None 2) None 3) Higher education establishment must be approved by the Ministry of Education and inspected by the Universidad de Panama 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Adult education services</u> (CPC 924)	1) None 2) None 3) Educational establishment must be approved by the Ministry of Education and inspected by the Universidad de Panama 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
E. <u>Other education services</u> (CPC 929)	1) None 2) None 3) Educational establishment must be approved by the Ministry of Education 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
6. ENVIRONMENTAL SERVICES	Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.		
D. Exclusively: cleaning services of exhaust gases; noise abatement services (CPC 94040 and 94050). Commitments will be limited to the following activities: implementation and installation of new or existing cleaning systems, remedial, preventive and monitoring services; consulting services in these fields.	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Nature and landscape protection services (part of CPC 94060) Exclusively: services for conducting studies on the relation between the environment and climate, including services of evaluation of natural disaster and reduction of their consequences.	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) Unbound 4) Unbound, except as indicated in Part I	
7. FINANCIAL SERVICES Other horizontal commitments specific for financial services	(4) Unbound for services sales persons, brokers or stock agents		
A. <u>Insurance and Insurance Related Services</u> (i) Direct insurance (aa) Life	1) Persons domiciled in the Republic of Panama must insure all property and persons located in Panama with insurance companies that are authorised to operate in Panama. The Superintendency of Insurance and Reinsurance, having verified that an insurance policy cannot be obtained from insurance carriers authorised to operate in Panama, may grant authorisation to obtain them in EFTA States and will record this authorisation in the pertinent register. 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(bb) Non life insurance services excluding transportation	1) Persons domiciled in the Republic of Panama must insure all property and persons located in Panama with insurance companies that are authorised to operate in Panama. The Superintendency of Insurance and Reinsurance, having verified that such insurance policies cannot be obtained from insurance carriers authorised to operate in Panama, may grant authorisation to obtain them in EFTA States and will record this authorisation in the pertinent register. 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
- Transportation insurance (CPC 81293)	1) None with respect to maritime shipping and commercial aviation and space launching and freight (including satellites) to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and goods in international transit. ⁶ 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(ii) Reinsurance and retrocession (CPC 81299)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None, except that the insurance companies authorised to operate must designate at least two general proxies. Both of these proxies must be a natural person with residence in Panama and at least one of them must be a Panamanian national. 2) None 3) None 4) Unbound, except as indicated in Part I	

⁶ Without prejudice of register requirements.

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(iii) Insurance intermediation, such as brokerage and agency	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
(iv) Services auxiliary to insurance (exclusively actuarial, and average and loss adjustment services (CPC 81403 and 81404)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
B. <u>Banking and Other Financial Services (excluding insurance, financial enterprises, and saving and loan associations)</u>	The branches of foreign banks must designate at least two general proxies. Both of these proxies must be a natural person with residence in Panama and at least one of them must be a Panamanian national. The General Manager, Assistant General manager and Director or Deputy Director of the Board of Directors of the <i>Caja de Ahorros</i> must be Panamanian nationals by birth or naturalisation, who has resided in Panama for at least 10 years. The General Manager, Legal Representative and Director of the Board of Directors of the <i>Banco Nacional de Panama</i> must be Panamanian nationals.		
(v) Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(vii) Financial leasing with option to purchase (Exclusively: movable goods) (CPC 8112)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts (does not include local transmission services)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(ix) Guarantees (banking guarantees) and commitments;	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - money market instruments (including cheques, bills, certificates of deposits) ; - foreign exchange; - derivative products including, but not limited to, futures and options; - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; - transferable securities; - other negotiable instruments and financial assets, including bullion.	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xi) Participation in issues of all kinds of securities, including underwriting (Does not include agents)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(xii) Money broking	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(xiv) Settlement and clearing services for financial assets, including securities, derivative products	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
(xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
8. HEALTH RELATED AND SOCIAL SERVICES (other than those listed under 1.A.h-j of document GNS/W/120) (only wholly funded services)	Panama reserves the right to adopt or maintain a measure for the following services, provided that they are social services established or maintained for a public purpose.		
A. <u>Hospital services (CPC 9311)</u>	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	
B. <u>Other human Health services</u>			
(a) Ambulance services (CPC 93192)	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	
(b) Residential health facilities other than hospital services (CPC 93193)	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and restaurants (including catering)</u> (CPC 641, 642 and 643)	1) Unbound*, except none for catering 2) None 3) No licence for the operation of a bar (including restaurants and establishment that the principal activity is to sale spirit for consumption in the local) will be granted in any district in Panama when the number of existing bars in such district exceeds the proportion of one per one thousand inhabitants according to the latest official population census. 4) Unbound, except as indicated in Part I	1) Unbound* except none for catering 2) None 3) None 4) Unbound, except as indicated in Part I	
B. <u>Travel agencies and tour operators services</u> (CPC 7471)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
C. <u>Tourist guides services</u> (CPC 7472)	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound, except as indicated in Part I	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A. <u>Entertainment services (including theatre, live bands and circus services)</u> (CPC 9619)	1) Unbound 2) None 3) Unbound 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) Unbound 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>News agency services</u> (CPC 962)	1) None 2) None 3) A company producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred percent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals. 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
D. <u>Sporting services</u> (CPC 9641)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
E. <u>Recreation park and beach services</u> (CPC 96491)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES	Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.		
A. <u>Maritime transport</u>⁷ - international transport freight and passengers (CPC 7211 and 7212) - Rental of vessels with crew (CPC 7213) - Maritime towing and pushing services (CPC 7214) less cabotage transport (1)⁸ - Maintenance and repair of vessels (CPC 8868)	1) None, except unbound for towing and pushing services 2) None 3) None 4) Unbound, in relation to the ship crew and key personnel employed in connection with a commercial presence except as indicated in Part I	1) None, except unbound for towing and pushing services 2) None 3) None 4) Unbound, in relation to the ship crew and key personnel employed in connection with a commercial presence except as indicated in Part I	The following port services are made available to international maritime transport suppliers on non discriminatory conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Captains services inspector 6. navigation aids 7. shore-based operational services essential to ship operations, including communications, water, electrical supplies 8. Emergency repair facilities 9. anchorage, berth, berthing services Where the road, rail, coastal shipping and related auxiliary

⁷ See Attachment II “Notes to Maritime Transport”

⁸ International maritime transport services suppliers of the other Party can operate between ports of Panama for the purposes of pre and onward carriage of their own international cargo.

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks, railway carriages and relate equipment, for the purpose of onward forwarding of international cargoes carried by sea, or have access to and use of these forms of transport services for the purpose of providing multimodal transport services.
Domestic freight transportation (part of CPC 7212), limited to the following services: - Transport feeder services related to international cargo - Transport of empty containers for international trade - Maritime transport servicing offshore petroleum exploration and production	1) Unbound 2) None 3) Ships have to be registered in Panama, according to the applicable law of Panama. To obtain the register is required to fly the Panamanian flag. The competent authority may refuse to register a ship for technical reasons or strategic market. 4) Unbound	1) Unbound 2) None 3) Ships have to be registered in Panama, according to the applicable law of Panama. To obtain the register is required to fly the Panamanian flag. 4) Unbound	
Domestic maritime towing and pushing services, including anchor handling, servicing petroleum exploration and production (part of CPC 7214)	1) Unbound 2) None 3) Ships have to be registered in Panama, according to the applicable law of Panama. To obtain the register is required to fly the Panamanian flag. The competent authority may refuse to register a ship for technical reasons or strategic market. 4) Unbound	1) Unbound 2) None 3) Ships have to be registered in Panama, according to the applicable law of Panama. To obtain the register is required to fly the Panamanian flag. 4) Unbound	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Air Transport Services</u>			
(d) Maintenance and repair of aircraft (CPC 8868)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
F. <u>Road Transport</u>			
(b) Freight transportation (CPC 7123)	1) Unbound 2) None 3) Providers shall use vehicles with national registration 4) Unbound, except as indicated in Part I	1) Unbound 2) None 3) Providers shall use vehicles with national registration 4) Unbound, except as indicated in Part I	
H. <u>Services auxiliary to all modes of transport</u>			
H.1 <u>Services auxiliary to Maritime Transport</u> ⁹			
- Maritime Cargo Handling Services (CPC 741) (as defined in Attachment II definition n° 3)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	
- Storage and warehousing Services (CPC 742)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	
- Customs Clearance Services (as defined in Attachment II definition n° 4)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I. Brokers shall be Panamanian nationals.	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	

⁹ See Attachment II “Notes to Maritime Transport”

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Container Station and Depot Services (as defined in Attachment II definition n°5)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	
- Maritime Agency Services (as defined in Attachment II definition n°6)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
- Freight Forwarding Services (as defined in Attachment II definition n°7)	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	1) None 2) None 3) None 4) Unbound, except as indicated in Part I	
- Other supporting auxiliary transport services (as defined in Attachment II definition n°8)	1) Unbound, except none for bill auditing and freight rate information services 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound, except none for bill auditing and freight rate information services 2) None 3) None 4) Unbound, except as indicated in Part I	
H.2 <u>Services auxiliary to rail transport</u>			
(a) Cargo handling services (part of CPC 741)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	
(b) Storage and warehouse services (part of CPC 742)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in Part I	

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

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
H.3 <u>Services auxiliary to air transport</u>			
(a) Cargo-handling services (part of CPC 741)	1) Unbound	1) Unbound	
(b) Storage and warehouse services (part of CPC 742)	2) None, except Cargo-handling services	2) None, except for Cargo-handling services	
(c) Freight transport agency services (part of CPC 748)	3) Only a person of Panama with a base of operations in Panama may hold a certificate of exploitation to supply air transportation services in Panama. To obtain a certificate referred to in the previous paragraph, an enterprise of Panama must also establish before the <i>Autoridad de Aeronáutica Civil</i> that the substantial property and effective control of the enterprise is owned by a Panamanian national. At least 51 percent of the subscribed and paid-in capital of a society is represented with nominative stocks owned by a Panamanian national. For domestic transport, the percentage referred to in paragraph 2 is a minimum of 60 percent. During the validity of a certificate referred to in paragraph 1 the title holder must maintain the minimum percentage of ownership by a Panamanian national set out in paragraph 2 or 3.	3) Only a person of Panama with a base of operations in Panama may hold a certificate of exploitation to supply air transportation services in Panama. To obtain a certificate referred to in the previous paragraph, an enterprise of Panama must also establish before the <i>Autoridad de Aeronáutica Civil</i> that the substantial property and effective control of the enterprise is owned by a Panamanian national. At least 51 percent of the subscribed and paid-in capital of a society is represented with nominative stocks owned by a Panamanian national. For domestic transport, the percentage referred to in paragraph 2 is a minimum of 60 percent. During the validity of a certificate referred to in paragraph 1 the title holder must maintain the minimum percentage of ownership by a Panamanian national set out in paragraph 2 or 3.	
(d) Other. Sales and marketing	4) Unbound, except as indicated in Part I	4) Unbound, except as indicated in Part I	

ATTACHMENT I

ADDITIONAL COMMITMENTS ON TELECOMMUNICATIONS

Article 1

Scope and Definitions

1. The following are definitions and principles on the regulatory framework for the public telecommunications services.
2. For the purpose of this Attachment:
 - (a) “public telecommunications services” means any telecommunication service to be offered to the public generally, typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, but does not include information services.
 - (b) “public telecommunications network” means the public telecommunications infrastructure which permits telecommunications services between and among two or more defined network termination points.
 - (c) “regulatory authority” means the body responsible for the regulation of telecommunications in relation to the issues mentioned in this Attachment;
 - (d) “essential facilities” means facilities of a public telecommunications network or service that:
 - i. are exclusively or predominantly provided by a single or limited number of suppliers; and
 - ii. cannot feasibly be economically or technically substituted in order to supply a service; and
 - (e) “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for telecommunications services as a result of:
 - i. control over essential facilities; or
 - ii. the use of its position in the market.

Article 2

Competitive Safeguards

1. Appropriate measures shall be maintain for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation;
 - (b) using information obtained from competitors with anti-competitive results; and
 - (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.¹⁰

Article 3

Interconnection

1. This Article applies to linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier, where specific commitments are undertaken.
2. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a reasonable time, it is ensured that they will have recourse to assistance from an independent domestic body, which may be the regulatory authority as referred to in Article 6, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time.

Article 4

Universal Service

1. Panama has the right to define the kind of universal service obligation it wishes to have.
2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner

¹⁰ This subparagraph shall apply without prejudice of the applicable legislation with regard to confidential information.

and are not more burdensome than necessary for the kind of universal service defined by Panama.

Article 5

Licensing and other authorisations procedures

1. Where a licence, concession, permit, registration, or other type of authorisation is required for the supply of a telecommunications service, the competent authority of Panama shall make the following publicly available:

- (a) its terms and conditions; and
- (b) the period of time normally required to reach a decision concerning an application for it.

2. The reasons for the denial of a licence, concession, permit, registration, or other type of authorisation will be made known to the applicant upon request.

Article 6

Regulatory Authority

1. The regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of public telecommunications services.

2. It is ensured that decisions of, and the procedures used by Panama's regulatory authority are impartial with respect to all market participants.

3. Suppliers affected by the decision of the regulatory authority will have recourse to an administrative body or a court, independent of any supplier, in accordance with its laws and regulations.

Article 7

Scarce Resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available.¹¹

¹¹ For the purpose of this Article, it is understood that it does not require to make publicly available detailed identification of frequencies allocated for specific government uses.

ATTACHMENT II

NOTES TO MARITIME TRANSPORT

"International Maritime Transport" covers door to door and multi-modal transport operations, which is the carriage of goods using more than one mode of transport, involving a sea-leg, under a single transport document, and to this effect includes the right for international maritime transport suppliers to contract directly with providers of other modes of transport.

1. **"Cabotage"** transportation of passengers or goods between a port located in Panama and a traffic originating and terminating in the same port located in Panama provided that this traffic remains within Panama's territorial waters.

2. **"Multimodal transport operator"** means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

3. **"Maritime cargo handling services"** means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. **"Customs clearance services"** (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another Party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

5. **"Container station and depot services"** means activities consisting in storing containers, whether in a port area or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.

6. **"Maritime agency services"** means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;

- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

7. **"Freight forwarding services"** means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

8. **"Other supporting and auxiliary transport services"** means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

APPENDIX 3 TO ANNEX XV

ICELAND – SCHEDULES OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

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
Unless otherwise indicated, the classification of services sectors are based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office.					
I. HORIZONTAL COMMITMENTS					
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) All foreign currency transfers must be reported to the Central Bank of Iceland for statistical purposes. Service providers shall inform the Ministry of Economic Affairs of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland.		3) Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State or an EFTA Member State and having their registered office, central administration or principal place of business within an EEA Member State or an EFTA Member State may be extended to branches or agencies established in an EEA Member State or an EFTA Member State by a third-country company if they show that they possess an effective and continuous link with the economy of one of the EEA Member States or an EFTA Member State.		

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
	All foreign investment of a Foreign State or companies/organisations owned by a Foreign State requires a special concession of the Ministry of Economic Affairs. Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice and Human Rights if the lease is for a period exceeding three years and not for use in conducting its normal business activities	The majority of the founders, the manager(s) and at least half the board of directors, of a private limited company or a public limited must be resident in Iceland. The Minister of Commerce can grant exemptions from these restrictions. At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company Non-residents may only acquire real estate in conjunction to their business activities and can only obtain ordinary proprietary rights linked to the real estate. Non-residents are thus excluded from obtaining full property rights of real estate if unusual rights are linked to it, such as exploitation rights as regards waterfalls, geothermal energy, etc. Contracts concerning ownership and long-term use of real-estate by non-residents are not valid until the Ministry of Justice and Human Rights has endorsed it in writing	

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
All sectors: Movement of personnel	Temporary entry of service providers 4) Unbound except the temporary entry of the following service providers as intra-corporate transferees, which Iceland shall permit without requiring compliance with labour market tests: <u>Executives</u>: persons who primarily direct the management of the organisation covered by the agreement and establish its goals and generally have a wide decision-making authority. Executives would not necessarily perform tasks related to the actual provision of the service. <u>Managers</u>: persons who direct the Organisation covered by the agreement or its department and are in a senior level responsible of the service providing functions of the organisation by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions. <u>Specialists</u>: persons within the organisation who possess knowledge at an advanced level of expertise or otherwise essential or proprietarial to the organisation's service, research equipment, techniques or management.	Temporary entry of service providers 4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

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
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS).	<u>Service sellers:</u> persons who as representatives of a service provider covered by the agreement are seeking temporary entry for purposes of negotiation for the sale of services or entering into agreements to sell services for that service provider, where this selling activity is not directed to the general public. 3) None	3) Eligibility for subsidies may be limited to juridical persons established within the territory of Iceland. Subsidies related to research and development are unbound.	
	4) None	4) Subsidies available only to natural persons may be limited to Icelandic citizens.	

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
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES A. <u>Professional Services</u> Legal Services (Applicable parts of CPC 861) - Legal advice activities on home country law - Legal advice on international law and foreign legal consultancy (b) Accounting, auditing and book-keeping services (CPC 862)	1) None 2) None 3) Members of the General Bar Association of Iceland have an exclusive right to represent clients before courts in Iceland 4) Unbound except as indicated in the horizontal section 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	2) None 1),3) Unbound 4) Unbound except as indicated in the horizontal section. Icelandic law exam or an equivalent thereto 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 Icelandic exam for certified accountants (CPA's) required or and equivalent thereto	

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			
(c)	Taxation services (CPC 863)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(d)	Architectural services (CPC 8671)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(e)	Engineering services (CPC 8672)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(f)	Integrated Engineering services (CPC 8673)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(g)	Urban planning and landscape architectural services (CPC 8674)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(i)	Veterinary services (CPC 932)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	Ability in the Icelandic language required				
		4)	Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited.	4)	Unbound except as indicated in the horizontal section. Ability in the Icelandic language required.				

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.	<u>Computer and Related Services</u>				
(a)	Consultancy services related to the installation of computer hardware (CPC 841)	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	
(b)	Software development (including software implementation) (CPC 842)	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	
(c)	Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d)	Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) Unbound except as 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
(e) Other - Maintenance and repair services of office machinery and equipment including computers (CPC 845) - Other computer services (CPC 849) C. <u>Research and development Services</u>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(a) R&D services on Natural Sciences (CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1),2) A license is needed for the importation of research equipment. Natural history specimens must not be exported from the country unless permitted by the Icelandic Institute of Natural History (“ <i>Náttúrufræðistofnun Íslands</i> ”). 3) None 4) Unbound except as 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)	R&D services on social sciences and humanities (CPC 852)	1)	None	1),2)	
		2)	None		
		3)	None	3)	
		4)	Unbound except as indicated in the horizontal section	4)	
(c)	Interdisciplinary R&D services (CPC 853)	1)	None	1)	
		2)	None	2)	
		3)	None	3)	
		4)	Unbound except as indicated in the horizontal section	4)	

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.	<u>Real Estate Services</u>					
(a)	Real estate services involving own or leased property (CPC 821)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licences to provide services on sales of real estate are personal authorisations.		1) None 2) None 3) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate		
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section. Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate		
(b)	On a Fee or Contract basis (CPC 822)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licences to provide services on sales of real-estate are personal authorisation.		1) None 2) None 3) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate		
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate		

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
E.	<u>Rental/Leasing Services without Operators</u>	1)	None	1)	None	
		2)	None	2)	None	
		3)	Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks	3)	Majority of the board of a leasing company shall be resident in Iceland. The manager shall be resident in Iceland and a citizen of a Nordic Country.	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(a)	Relating to ships (CPC 83103)	1)	None	1)	None	
		2)	None	2)	None	
		3)	To be registered in the ship register the ship must be owned by Icelandic natural or juridical persons who are resident in Iceland. Further nationality restrictions on fishing vessels.	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(b)	Relating to aircraft (CPC 83104)	1)	None	1)	None	
		2)	None	2)	None	
		3)	To be registered in the aircraft register the aircraft must be owned by Icelandic natural or juridical persons resident in Iceland	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(c)	Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	Residency requirement for car rental services	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section. Residency requirement for car rental services	

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)	Relating to other machinery and equipment (CPC 83106 - 83109)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(e)	Other (CPC 832)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
F.	<u>Other Business Services</u>					
(a)	Advertising services (CPC 871)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(b)	Market research and public opinion polling services (CPC 864)	1)	None	1)	Concession needed if personal data is to be processed outside Icelandic jurisdiction	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(c)	Management consulting services (CPC 865)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as 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
(d)	Services related to man. consulting (CPC 866)	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		
(e)	Technical testing and analysis services (CPC 8676)	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		
(f)	Services incidental to agriculture, hunting and forestry (CPC 881)	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		
(i)	Services incidental to manufacturing (CPC 884 + 885 /except for 88442)	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		
(k)	Placement and supply services of personnel (CPC 872)	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		
(m)	Related scientific and technical consulting services (CPC 8675)	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		

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
(n)	Maintenance and repair of equipment (CPC 633+8861-8866; not including maritime vessels, aircraft or other transport equipment)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(o)	Building-cleaning services (CPC 874)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(p)	Photographic services (CPC 875)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(q)	Packaging services (CPC 876)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(r)	Printing and publishing (CPC 88442)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	Residency requirement for publishing of newspapers or magazines within the national territory. Residency requirement for editors	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as 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
(s)	Convention services (CPC 87909)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as 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
2. COMMUNICATION SERVICES			
C. <u>Telecommunication Services</u>			Iceland undertakes additional commitments as contained in Attachment I of this Schedule, all parts of which are equally binding.
(a) Voice telephony	1) None	1) None	
(b) Packet-switched data transmission services	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Circuit-switched data transmission services			
(d) Telex services			
(e) Telegraph services			
(f) Facsimile services			
(g) Leased circuit services			
(o) Other			
- Mobile and personal communications services and systems			

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
Value-added services ¹ Electronic mail, Voice mail, On-line information and Data Base Retrieval, EDI, Code and Protocol Conversion	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

¹ Excludes voice telephony, telegraph, telex, packet and circuit switched data services, mobile radiotelephony, paging and satellite services.

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
3.	CONSTRUCTION AND RELATED ENGINEERING SERVICES					
A.	<u>General Construction Work for Buildings</u> (CPC 512)	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		
B.	<u>General Construction Work for Civil Engineering</u> (CPC 513)	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		
C.	<u>Installation and Assembly Work</u> (CPC 514+516)	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		
D.	<u>Building Completion and Finishing Work</u> (CPC 517)	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		

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
4.	DISTRIBUTION SERVICES (excluding trade in arms, alcoholic beverages, tobacco and pharmaceutical products)					
A.	<u>Commissions Agents' Services</u> (CPC 621)	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		
B.	<u>Wholesale Trade Services</u> (CPC 622)	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		
C.	Retailing Services (CPC 631+632 + 6111 + 6113 + 6121)	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		
D.	Franchising (CPC 8929)	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		

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
6.	ENVIRONMENTAL SERVICES					
A.	<u>Sewage Services</u> (CPC 9401)	1) Unbound*		1) Unbound*		
		2) None		2) None		
		3) Environmental operation license required		3) None		
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		
B.	<u>Refuse Disposal Waste</u> (CPC 9402)	1) Unbound*		1) Unbound*		
		2) None		2) None		
		3) Environmental operating license required		3) None		
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		
C.	<u>Sanitation and Similar Services</u> (CPC 9403)	1) Unbound*		1) Unbound*		
		2) None		2) None		
		3) None		3) None		
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		
D.	Other (CPC 9409)	1) Unbound*		1) Unbound*		
		2) None		2) None		
		3) Environmental operating license required		3) None		
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		

* Unbound due to lack of technical feasibility.

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
7. FINANCIAL SERVICES			
(i)	Iceland undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" (the Understanding).		
(ii)	Market access commitments with respect to modes 1) and 2) and bound in this Schedule to the extent of the obligations in B.3 and B.4 of the Understanding.		
A. <u>Insurance and Insurance related Services</u>	1) The supply of direct insurance is reserved for insurance undertakings authorised in Iceland. The supply of insurance mediation is reserved for insurance intermediaries authorised in Iceland. 2) None 3) Insurance undertakings require authorisation to establish branch offices in Iceland. Any investor, whether resident or non-resident, who acquires or intends to acquire a qualifying holding in an insurance undertaking must give advance notice to the Financial Supervisory Authority. The Authority may refuse the acquisition or the exercise of ownership if it believes that the acquisition will affect the sound functioning of the enterprise. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) The majority of the founders of an insurance undertaking must be Icelandic residents or legal entities registered in Iceland. Managers and board members of insurance undertakings shall be resident in Iceland. The Minister of Economic Affairs may grant exemptions from this requirement. Branch offices of foreign insurance undertakings must be managed by a resident agent. Insurance intermediaries must be resident in Iceland. The Minister of Economic Affairs may grant exemptions from this requirement. 4) Unbound except as 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. <u>Banking and Other Financial Services</u> (excluding insurance)	1) None 2) None 3) Credit institutions and undertakings engaged in securities services established outside of Iceland can establish a branch or a representative office, subject to authorisation by the Financial Supervisory Authority, FME. Credit institutions and undertakings engaged in securities services can only be established as companies with limited liability. Commercial banks and savings banks have exclusive rights to accept deposits and other repayable funds from the public. Public issue of securities shall be conducted by securities undertakings or other parties authorised to provide such services. 4) Unbound except as indicated in the horizontal section	1) Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non- residents. 2) None 3) A founder of a credit institution shall be a natural or legal person resident in Iceland. The Minister of Economic Affairs can grant exemptions from this requirement. Managers and the majority of the board members of credit institutions and undertakings engaged in securities services and UCITS shall be resident in Iceland. The Minister of Economic Affairs may grant citizens of non-EEA Member States or non-EFTA Member States the same exemptions. Service providers shall inform the Ministry of Economic Affairs of investments made by non- residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland. 4) Unbound except as 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
9.	TOURISM AND TRAVEL RELATED SERVICES					
A.	<u>Hotels and Restaurants (including catering)</u> (CPC 641-643)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Condition of licences is residency. 4) Unbound except as indicated in the horizontal section. Condition of licences is residency.		
B.	<u>Travel Agencies and Tour Operators</u> (CPC 7471)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients due to bankruptcy 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Condition of licences is residence of the manager 4) Unbound except as indicated in the horizontal section. Condition of licences is residence of the manager		
C.	<u>Tourist Guides Services</u> (CPC 7472)	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. The right to exercise the profession is reserved for resident tourist guides. Non-resident tourist guides may be granted temporary work permit on ad hoc basis.		

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
10.	RECREATIONAL CULTURAL AND SPORTING SERVICES (other than audiovisual services)					
A.	<u>Entertainment Services</u> (including theatre, live bands and circus services) (CPC 9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Targeted financial support to specific local, regional or national activities. 4) Unbound except as indicated in the horizontal section		
B.	<u>News Agency Services</u> (CPC 962)	1),2),3) None other than access to management functions is subject to discretionary authorisations by competent authorities 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Condition of residency for the editor of a paper or magazine. Unbound except as indicated in the horizontal section		
C.	<u>Libraries, Archives, Museums and other Cultural Services</u> (CPC 963)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Targeted financial support to specific local, regional or national activities 4) Unbound except as indicated in the horizontal section		
D.	<u>Sporting and other Recreational Services</u> (CPC 964)	1) None 2) None 3) Gambling, coin machines and like activities are subject to licensing. Professional boxing is illegal but amateur boxing is allowed. 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Targeted financial support to specific local, regional or national activities 4) Unbound except as 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
11. TRANSPORT SERVICES			
A. <u>Maritime Transport Services</u> ² International transport (freight and passengers) CPC 7211 and 7212 including Cabotage transport (as defined in Attachment II - definition n° 1).	1) None 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet under Icelandic flag: Unbound except as indicated in the horizontal section. (b) Other forms of commercial presence (as defined in Attachment II - definition n°2): None. 4) (a) Ships' crew: Unbound except as indicated in the horizontal section. (b) Key personnel employed in relation to a commercial presence as defined under mode 3(b) above: Unbound except as indicated in the horizontal section.	1) None 2) None 3) (a) Unbound (b) None 4) (a) Unbound (b) Unbound	

² See Attachment II on Notes to Maritime Transport.

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
<u>Maritime Auxiliary Services</u>			
- Maritime Cargo Handling Services (as defined in Attachment II - definition n° 3)	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	
- Storage and Warehousing Services (CPC 742); Customs Clearance Services (as defined in Attachment II - definition n° 4); Container Station and Depot (as defined in Attachment II - definition n°5)	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	
- Maritime Agency Services (as defined in Attachment II - definition n°6); Freight Forwarding Services (as defined in Attachment II - definition n°7)	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	
- Other Supporting and Auxiliary Transport Services (as defined in Attachment II - definition n°8)	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	

* A commitment on this mode of delivery is not feasible.

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
Auxiliary Services as required by Maritime Transport Operators:			The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, incl. communications, water, electrical supplies 8. Emergency repair facilities 9. Anchorage, berth, berthing services 10. Container handling, storage and warehousing, freight transport.

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
			Where road, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks and related equipment for the purpose of inland forwarding of international cargoes carried by sea, or have access to and use of such multimodal activities for the purpose of providing multimodal transport services.

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
C. <u>Air Transport Services</u>					
Maintenance and repair of aircraft and parts thereof	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		
Sales and marketing	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		
Computer Reservations System	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		
F. <u>Road Transport Services</u>					
(a) Passenger transportation (CPC 7121 + 7122)	1) None 2) None 3) Authorisation required for commercial land transport services. Numerical quotas may be imposed as well as exclusive licenses for certain areas or routes. 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
(b) Freight transportation (CPC 7123)	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		

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
(c)	Rental of commercial vehicles with operator (CPC 7124)	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		
(d)	Maintenance and repair of road transport equipment (CPC 6112+8867)	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		
(e)	Supporting services for road transport services (CPC 744)	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		
H.	<u>Services auxiliary to all modes of transport</u>					
(b)	Storage and warehousing services (CPC 742)	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		
(c)	Freight transport agency services (CPC 748)	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		

* Unbound due to lack of technical feasibility.

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 (CPC 749)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

ATTACHMENT I

ADDITIONAL COMMITMENTS ON TELECOMMUNICATIONS (BASIC OR PUBLIC)

Article 1

Definitions

For the purpose of this Attachment:

- (a) “regulatory authority” means the body or bodies responsible for the regulation of telecommunications in relation to the issues mentioned in this Attachment ;
- (b) “essential facilities” means facilities of a public telecommunications network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to supply a service; and
- (c) “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for telecommunications services as a result of:
 - (i) control over essential facilities; or
 - (ii) the use of its position in the market.

Article 2

Competitive Safeguards

1. Iceland shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation;
 - (b) using information obtained from competitors with anti-competitive results; and

- (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.³

Article 3

Interconnection

1. This Article applies to linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier, where specific commitments are undertaken.
2. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a reasonable time, Iceland shall ensure that the suppliers have recourse to assistance from an independent domestic body, which may be a regulatory authority as referred to in Article 6, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time.

Article 4

Universal Service

1. Iceland has the right to define the kind of universal service obligation it wishes to have.
2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Iceland.

Article 5

Licensing and Other Authorisations Procedures

1. Where a licence, concession, permit, registration, or other type of authorisation is required for the supply of a telecommunications service, the competent authority of Iceland shall make the following publicly available:
 - (a) its terms and conditions; and
 - (b) the period of time normally required to reach a decision concerning an application for it.

³ This subparagraph shall apply without prejudice of the applicable legislation with regard to confidential information.

2. The reasons for the denial of a licence, concession, permit, registration, or other type of authorisation will be made known to the applicant upon request.

Article 6

Regulatory Authority

1. Iceland's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of telecommunications services.
2. Iceland shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.
3. Iceland shall ensure that suppliers of another Party affected by the decision of the regulatory authority of Iceland have recourse to an administrative body or a court independent of any supplier, in accordance with its laws and regulations.

Article 7

Scarce Resources

Iceland shall carry out its procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner. Iceland shall make publicly available the current state of allocated frequency bands.⁴

⁴

It is understood that this Article does not require to make publicly available detailed identification of frequencies allocated for specific government uses.

ATTACHMENT II

NOTES TO MARITIME TRANSPORT

“Reasonable and non-discriminatory terms and conditions” means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date. A “multimodal transport operator” means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

1. “Cabotage” is defined as maritime transport of goods and passengers between ports in Iceland.

2. “Other forms of commercial presence for the supply of international maritime transport services” means the ability for international maritime transport service suppliers of the other Members to undertake locally all activities, which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. “Maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. “Customs clearance services” (alternatively “customs house brokers’ services”) means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

5. “Container station and depot services” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.

6. “Maritime agency services” means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines of shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

7. “Freight forwarding services” means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

8. “Other supporting and auxiliary transport services” means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

APPENDIX 4 TO ANNEX XV

LIECHTENSTEIN – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

Modes of supply:		(1)	Cross-border	(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	
- The level of commitments in a particular sector shall not be construed to supersede the level of commitments taken with respect to any other services sector to which such service is an input or to which it is otherwise related. - CPC numbers indicated in square brackets are references to the UN Provisional Central Product Classification (Statistical Papers Series M No. 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991). - Attachment I to this schedule forms an integral part thereof.									
PART I. HORIZONTAL COMMITMENTS ¹									
ALL SECTORS INCLUDED IN THIS SCHEDULE									
This part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.									
		1) None				1) None except unbound for subsidies, tax incentives and tax credits Treatment accorded to subsidiaries of third country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company.			

¹

Liechtenstein makes reference to the specific geographic situation of the country, to its limited resources and to the small labour market. Therefore, Liechtenstein is in a position to bind its services sector only with the reservations mentioned in Part I and Part II.

Modes of supply:		(1)	Cross-border	(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	
						Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States.			
		2) None				2) None except unbound for subsidies, tax incentives and tax credits			
		3) The establishment of a commercial presence by a juridical person (including branches) is subject to the requirement that no objection for reasons of national economy (balanced proportion of national and foreign capital; balanced ratio of foreigners in comparison with the number of resident population; balanced ratio of total number of jobs in the economy in comparison with the number of the resident population; balanced geographic situation; balanced development of the national economy, between and within the sectors) exists.				3) None except for the following: The establishment of a commercial presence by an individual is subject to the requirement of prior residence during a certain period of time and of permanent domicile in Liechtenstein. The establishment of a commercial presence by a juridical person (including branches) is subject to the following requirements: At least one of the managers has to fulfil the requirements of prior residence during a certain period of time and of permanent domicile in Liechtenstein. The majority of the administrators (authorised to manage and represent the juridical person) must be resident in Liechtenstein and have either to be Liechtenstein citizens or have prior residence during a certain period of time in Liechtenstein. The general and the limited partnership have to fulfil the same conditions as corporations with limited liability (juridical person). In addition the majority of the associates have to be Liechtenstein citizens or to have prior residence during a certain period of time in Liechtenstein.			

Modes of supply:		(1)	Cross-border	(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	
						The Liechtenstein company law does not prohibit joint stock companies from foreseeing in their articles of incorporation the preclusion or limitation of the transfer of registered shares Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company. Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States. All acquisitions of real estate are subject to authorisation. Such authorisation is granted only if an actual and proven requirement for living or business purposes is given and a certain period of residence has been completed. Non-residents are excluded from the acquisition of real estate.			

Modes of supply:	(1)	Cross-border	(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	
	4) Unbound except for measures concerning the entry and temporary stay of natural persons (hereinafter persons) falling within the categories, as defined in paragraph I below, and subject to the following limitations and conditions and to the limitations and conditions on national treatment set out under the national treatment column: Entry and stay of foreign services suppliers in Liechtenstein is subject to authorisation (requirement of residency permit and work permit). Authorisation is granted subject to measures fixing overall numbers of work permits allocated. For essential personnel as defined in paragraph I below, the period of stay is limited to a period of three years. Persons staying in or entering Liechtenstein with an open-ended or extendable residence permit based on an employment contract not limited in time for Liechtenstein are not considered as persons residing in or entering Liechtenstein for the purpose of temporary stay or temporary employment in Liechtenstein. I. <u>Essential persons transferred to Liechtenstein within a specific business or company (intra-corporate transferees)</u> Are considered as essential those persons - defined in detail below - who are employees of a business or company of a Party hereinafter enterprise) providing services in Liechtenstein through a branch or subsidiary established in Liechtenstein and who have been beforehand employees of their enterprise outside Liechtenstein for a period of not less than one year immediately preceding their application for admission:				4) Unbound except for measures concerning the categories of natural persons referred to in the market access column and subject to the following limitations and conditions: working conditions prevailing in the branch and the place of activity provided by law and/or collective agreement (with respect to remuneration, working hours, etc.), measures limiting professional mobility, regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.) and all other provisions of the legislation relating to immigration, entry, stay and work. The enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures.			

Modes of supply:		(1)	Cross-border	(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	
		a) <u>Executives and senior managers</u>: persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise. Executives and senior managers would not directly perform tasks related to the actual supply of services of the enterprise. b) <u>Specialists</u>: highly qualified persons who, within an enterprise, are essential for the supply of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.							

Modes of supply: (1) Cross-border (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
PART II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
a) Legal Service			
- legal advisory services on home country law and international law (except for consulting on Liechtenstein law) (part of CPC 861)	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I	
b) Accounting, auditing and bookkeeping services			
- Accounting and auditing services (CPC 8621)	1) None 2) None 3) Foreign equity ceiling of 49 per cent. Foreign voting rights may not exceed 49 per cent. At least one member of the administration body authorised to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor and must work full-time for the juridical person. The majority of the members of the administrative body must be in possession of the professional licence to act as an auditor. 4) Unbound except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I	
- Bookkeeping services, except tax returns (CPC 8622)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:	(1)	Cross-border	(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	
c) Taxation services (CPC 863)	1) None 2) None 3) Foreign equity ceiling of 49 per cent. Foreign voting rights may not exceed 49 per cent. At least one member of the administrative body authorised to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor or trustee and must work full-time for the juridical person. 4) Unbound except as indicated in Part I				1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I			
d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in Part I				1) None 2) None 3) None 4) Unbound except as indicated in Part I			
e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in Part I				1) Liechtenstein nationality necessary for survey activities for official public purposes ² (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor). 2) None 3) Liechtenstein nationality necessary for survey activities for official public purposes (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor). 4) Unbound except as indicated in Part I; Liechtenstein nationality necessary for survey activities for official public purposes (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor).			

² “Survey activities for official public purposes” means cadastral activities and related activities.

Modes of supply:		(1) Cross-border	(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
f) Integrated engineering services (CPC 8673)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
g) Urban planning and landscape architectural services (CPC 8674)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
B. <u>Computer and Related Services</u> (CPC 841 - CPC 845, CPC 8491)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
C. <u>Research and Development Services</u> Excluding projects financed in whole or in part by public funds					
a) R&D services on natural sciences (part of CPC 851)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
b) R&D services on social sciences (part of CPC 852)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
c) Interdisciplinary R&D sciences (part of CPC 853)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	

Modes of supply:		(1) Cross-border	(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
E. <u>Rental/Leasing Services without Operators</u>					
c) Relating to other transport equipment (CPC 83101 + CPC 83102 + CPC 83105)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
d) Relating to other machinery and equipment (CPC 83106 - CPC 83109)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
F. <u>Other Business Services</u>					
a) Advertising services					
- Advertising services (including direct mail advertising), excluding outdoor advertising and excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcohol, tobacco, toxics, explosives, weapons and ammunition (part of CPC 8711 + part of CPC 8712)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
b) Market research and public opinion polling services (CPC 864)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	

Modes of supply:		(1) Cross-border	(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
c) Management consulting services (CPC 865)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
d) Services related to management consulting (CPC 866)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
e) Technical testing and analysis services (CPC 8676)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
f) Services incidental to agriculture, hunting and forestry					
- Consulting services on agriculture, hunting and forestry (part of CPC 881)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
g) Services incidental to fishing					
- Consulting services relating to fishing (part of CPC 882)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	

Modes of supply:		(1)	Cross-border	(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	
h)	Services incidental to mining								
-	Services incidental to mining, excluding prospection, surveying, exploration and exploitation (part of CPC 883 + part of CPC 5115)	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
i)	Services incidental to manufacturing (CPC 884 + CPC 885)	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
m)	Related scientific and technical consulting services								
-	Related scientific and technical consulting, excluding prospection, surveying, exploration and exploitation (part of CPC 8675)	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
n)	Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + CPC 8861-CPC 8866)	1)	Unbound due to lack of technical feasibility	2)	None	3)	None	4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633

Modes of supply:		(1) Cross-border	(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
o) Building-cleaning services					
- Building-cleaning services (CPC 874 except CPC 87409)		1) Unbound due to lack of technical feasibility		1) Unbound due to lack of technical feasibility	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633		4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633	
p) Photographic services (CPC 875)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
q) Packaging services (CPC 876)		1) Unbound due to lack of technical feasibility		1) Unbound due to lack of technical feasibility	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633		4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633	
r) Printing, publishing (CPC 88442)		1) None		1) None	
		2) None		2) None	
		3) None		3) None	
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
t) Other					
- Translation and interpretation services (CPC 87905)		1) None		1) , 2), 3) None except unbound for translation for official purposes	
		2) None			
		3) None			
		4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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 C. <u>Telecommunication Services</u>			
Telecommunication Services are the transport of electro-magnetic signals - sound, data, image and combinations thereof, - excluding broadcasting ³			
<u>Basic Telecommunication Services</u>			
(a) Voice telephone services (CPC 7521)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	Liechtenstein undertakes additional commitments on basic telecommunications services as contained in Attachment I of this Schedule
(b) Packet-switched data transmission (CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Circuit-switched data transmission (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Telex services (CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Telegraph services (CPC 7522)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

³ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Modes of supply:		(1) Cross-border	(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
(f) Facsimile services (CPC 7521 + 7529)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(g) Private leased circuit services (CPC 7522 + 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
<u>Enhanced/value-added telecommunication services</u>					
(h) Electronic mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(i) Voice mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(j) On-line information and data base retrieval (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(k) Electronic data interchange (EDI) (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(l) Enhanced/value-added facsimile services (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Modes of supply:		(1)	Cross-border	(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	
(m)	Code and protocol conversion	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
(n)	On-line information and/or data processing (part of CPC 843)	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
(o)	Other	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
-	Videotext	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I
-	Enhanced/value-added services based on licensed wireless networks including enhanced/value-added paging services, except for voice transmission	1)	None	2)	None	3)	None	4)	Unbound except as indicated in Part I

Modes of supply:		(1)	Cross-border	(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	
4. DISTRIBUTION SERVICES									
A. <u>Commission agents' services</u>									
-	Commission agents' services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 6211)	1)	None		1)	None			
		2)	None		2)	None			
		3)	None		3)	None			
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I			
B. <u>Wholesale trade services</u>									
-	Wholesale trade services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1)	None		1)	None			
		2)	None		2)	None			
		3)	None		3)	None			
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I			

Modes of supply:	(1)	Cross-border	(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	
C. <u>Retailing services</u>								
- Retailing services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; not covered is retailing through mobile sales unit (part of CPC 631 + part of CPC 632 + part of CPC 6111 + part of CPC 6113 + part of CPC 6121) ⁴	1)	None			1)	None		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required			4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required		
- Retail sales of motor fuel (CPC 613)	1)	None			1)	None		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		
D. <u>Franchising</u> (CPC 8929)	1)	None			1)	None		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		

⁴

This subsector includes all distribution services related to motor vehicles and parts thereof (CPC 6111 + 6113 + 6121)

Modes of supply:	(1)	Cross-border	(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	
5.	EDUCATIONAL SERVICES Private education services							
A.	<u>Education Services: primary & secondary I</u> (part of CPC 921 + part of 922)	1)	Unbound		1)	None		
		2)	Unbound		2)	None		
		3)	Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
B.	<u>Secondary Education Services: secondary II</u> (part of CPC 922)	1)	None		1)	None		
		2)	None		2)	None		
		3)	Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
C.	<u>Higher Education Services</u> (part of CPC 923)	1)	None		1)	None		
		2)	None		2)	None		
		3)	Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
D.	<u>Adult Education Services</u> (part of CPC 924)	1)	None		1)	None		
		2)	None		2)	None		
		3)	Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		

Modes of supply:	(1)	Cross-border	(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
6.	ENVIRONMENTAL SERVICES							
	Excluding public utilities whether owned and operated by municipalities or Liechtenstein government or contracted out by them							
A.	<u>Sewage services</u> (CPC 9401)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
B.	<u>Refuse disposal services</u> (CPC 9402)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None; unbound for garbage dump		3)	None		
		4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required		4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required		
C.	<u>Sanitation and similar services</u> (CPC 9403)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required		4)	Unbound except as indicated in Part I; commercial presence in Liechtenstein required		
D.	<u>Other environmental services</u> (CPC 9404 + CPC 9405 + CPC 9406 + part of CPC 9409)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		

Modes of supply: (1) Cross-border (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
7. FINANCIAL SERVICES Commitments on banking, securities and insurance services are in accordance with the 'Understanding on Commitments in Financial Services' (hereinafter referred to as 'Understanding') and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. The Commitments below shall not impose any obligation to allow non-resident financial services suppliers to solicit business.			
<u>Insurance and insurance related services</u>	1) Establishment of a commercial presence is required for the provision of insurance services in Liechtenstein. 2) None 3) Insurance companies incorporated in Liechtenstein must be organised as public limited company (<i>Aktiengesellschaft</i>) or as co-operative/mutual association (<i>Genossenschaft</i>). If a third-country insurer wishes to become active within Liechtenstein, an agency or branch office must be established in Liechtenstein. The third-country insurer must be authorised to conduct insurance activities under the law of its country of incorporation. To be recognised for participation in the basic health insurance scheme, health insurance suppliers must be organised in the form of mutual associations (<i>Genossenschaft, Verein: Versicherungsverein auf Gegenseitigkeit</i> or <i>Hilfsskasse</i>) or foundations (<i>Stiftung</i>); 4) Unbound except as indicated in Part I	1) None 2) None 3) One member of the board of directors and the administrators must be resident in Liechtenstein. They must be duly authorised to fully represent their company. In the case of a branch or an agency, it suffices if the general representative, whose nomination requires the approval of the supervisory authority, has his residence in Liechtenstein and is duly authorised to fully represent his company. 4) Unbound except as indicated in Part I	

Modes of supply:	(1)	Cross-border	(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	
<u>Banking and other financial services</u> (excluding insurance)	1 ⁵⁾	According to the practice in Liechtenstein, mutual funds (collective investments) have to be marketed through banks having a commercial presence in Liechtenstein			1)	Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank		
	2)	None			2)	Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank		
	3)	Banks and financial companies must be organised in the form of a limited company			3)	One member of the board of directors and the administrators must have domicile in Liechtenstein. They must be duly authorised to fully represent their company.		
		Financial institutions other than banks and financial companies according to the Liechtenstein Banking and Companies Act are subject to the following licensing requirements: foreign equity ceiling of 49 per cent; foreign voting rights may not exceed 49 per cent; at least one member of the administrative body authorised to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor or trustee and must work full-time for the juridical person				Commercial presence of foreign financial institutions is subject to licensing requirements relating to the name of firm, duties toward the Swiss national bank and regulations on financial institutions in the country of origin		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		

⁵

Are covered not only transactions indicated in paragraph B.3 of the 'Understanding' but the whole range of banking and other financial services transactions (excluding insurance).

Modes of supply:	(1)	Cross-border	(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	
9. TOURISM AND TRAVEL RELATED SERVICES								
A. <u>Hotels and restaurants</u> (incl. catering) (CPC 641-CPC 643)	1)	Unbound due to lack of technical feasibility, except none for catering (CPC 6423)			1)	Unbound due to lack of technical feasibility, except none for catering (CPC 6423)		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		
B. <u>Travel agencies and tour operators services</u> (CPC 7471)	1)	None			1)	None		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		
C. <u>Tourist guides services</u> (CPC 7472)	1)	Unbound due to lack of technical feasibility			1)	Unbound due to lack of technical feasibility		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		

Modes of supply:	(1)	Cross-border	(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	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)								
B. <u>News agency services</u> (CPC 962)	1)	None			1)	None		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		
D. <u>Sporting and other recreational services</u>								
- Sporting services (CPC 9641)	1)	None			1)	None		
	2)	None			2)	None		
	3)	None			3)	None		
	4)	Unbound except as indicated in Part I			4)	Unbound except as indicated in Part I		

Modes of supply: (1) Cross-border		(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
11. TRANSPORT SERVICES				
F. <u>Road transport services</u>				
a) Passenger transportation				
- regular, 'closed-door' tours only (part of CPC 7121)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
- occasional, excluding empty entrance, cabotage and taxi services (part of CPC 7122)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
c) Rental of commercial vehicles with operator (CPC 7124)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
d) Maintenance and repair of road transport equipment (CPC 6112 + CPC 8867)	1) None		1) None	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
H. <u>Services auxiliary to all modes of transport</u>				
a) Cargo-handling services (CPC 741)	1) Unbound due to lack of technical feasibility		1) Unbound due to lack of technical feasibility	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	
b) Storage and warehouse services (CPC 742)	1) Unbound due to lack of technical feasibility		1) Unbound due to lack of technical feasibility	
	2) None		2) None	
	3) None		3) None	
	4) Unbound except as indicated in Part I		4) Unbound except as indicated in Part I	

Modes of supply:	(1)	Cross-border	(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
c)	Freight transport agency services (CPC 748)	1)	None		1)	None		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
d)	Other auxiliary transport services, excluding local pick up and delivery (part of CPC 749)	1)	None		1)	None		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		

ATTACHMENT I

ADDITIONAL COMMITMENTS ON BASIC TELECOMMUNICATIONS SERVICES

Article 1

Definitions

For the purpose of this Attachment:

- (a) “regulatory authority” means the body or bodies responsible for the regulation of telecommunications in relation to the issues mentioned in this Attachment;
- (b) “essential facilities” means facilities of a public telecommunications network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to supply a service; and
- (c) “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:
 - (i) control over essential facilities; or
 - (ii) the use of its position in the market.

Article 2

Competitive Safeguards

1. Liechtenstein shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation;
 - (b) using information obtained from competitors with anti-competitive results; and

- (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

Article 3

Interconnection

1. This Article applies to linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier, where specific commitments are undertaken.
2. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a reasonable time, Liechtenstein shall ensure that the suppliers have recourse to assistance from an independent domestic body, which may be a regulatory authority as referred to in Article 6, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time.

Article 4

Universal Service

1. Liechtenstein has the right to define the kind of universal service obligation it wishes to have.
2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Liechtenstein.

Article 5

Licensing Procedures

1. Where a licence is required for the supply of a telecommunications service, the competent authority of Liechtenstein shall make the following publicly available:
 - (a) the terms and conditions for such a licence; and
 - (b) the period of time normally required to reach a decision concerning an application for a licence.
2. The reasons for the denial of a licence will be made known to the applicant upon request.

Article 6

Regulatory Authority

1. Liechtenstein's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of basic telecommunications services.
2. Liechtenstein shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.
3. Liechtenstein shall ensure that suppliers of another Party affected by the decision of the regulatory authority of Liechtenstein have recourse to an administrative body or a court independent of any supplier, in accordance with its laws and regulations.

Article 7

Scarce Resources

Liechtenstein shall carry out its procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner. Liechtenstein shall make publicly available the current state of allocated frequency bands.¹

¹

It is understood that this Article does not require to make publicly available detailed identification of frequencies allocated for specific government uses.

APPENDIX 5 TO ANNEX XV

NORWAY – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

Unless otherwise indicated, the classification of services sectors are based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office and the ordering reflects the services sectoral classification list used in the GATT document MTN.GNS/W/120, dated 10 July 1991.

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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE All sectors: Establishment - General authorisation procedures for acquisition All sectors: Formation of legal entity - limited liability company, foundation	3) None	3),4) A foreign citizen that purchases or leases real property as a secondary residence must apply for a concession if the citizen neither lives in Norway, nor has been living in Norway for at least five years. 3) The general manager in a joint stock company, and at least half of the members of the board of directors, and of the corporate assembly must be residents of Norway, unless the Ministry of Trade and Industry grants exemptions in each individual case.	

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
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS)	1) Unbound 2) Unbound 3) None 4) None	1) Unbound 2) Unbound 3) Eligibility for subsidies may be limited to juridical persons established in Norway. Unbound for research and development subsidies and for education services leading to the conferring of State recognized exams and/or degrees 4) Subsidies available to natural persons may be limited to Norwegian citizens	
All sectors: Movement of personnel	4) Unbound, except for the temporary presence of categories A, B, C and D below:	4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

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
	A. Intra Corporate Transferees Managers and executives, specialists and trainees as intra-corporate transferees, provided that the service supplier is the corporation to which these are attached. Definitions: Executives/managers - persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including: - directing the establishment or a department or subdivision of the establishment; - supervising and controlling the work of other supervisory, professional or managerial employees; - having the authority personally to hire and fire or recommend hiring, firing or other personnel actions. Specialists - persons working within a juridical person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of the knowledge specific to the establishment, but also whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership in an accredited profession.		

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
	Access for executives/managers and specialists is subject to the following conditions: - Compliance with an economic needs test is not required. - Temporary entry, stay and work limited to a four year period. - A work permit must be obtained. - The work permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply. Definitions: Trainees - temporary presence of natural persons with a diploma, university degree or post-graduate qualification pursuing post-study work experience for the purposes of obtaining appropriate work experience, business techniques or methods of a service.		

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
	Access for trainees is subject to the following conditions: - Temporary entry, stay and work limited to a six months period. - A work permit must be obtained. - The work has to be essential for the person's qualifications and be a natural part of his or her vocational training. - The qualifications of the natural person must be relevant for the work in the company. - All other requirements regarding entry, stay, wages, working conditions and social security benefits, shall continue to apply. B. Business Visitors Definitions: a) persons who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.		

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) persons working in a senior position, as defined above, within a juridical person, who are responsible for the setting up in Norway of a commercial presence of a service supplier of a Party when: - the representatives are not engaged in making direct sales or supplying services, and - the service supplier has no other representative, branch or subsidiary in Norway. For a) and b): Temporary entry, stay and work limited to a three month period. Compliance with an economic needs test is not required. C. Contractual Service Suppliers Definitions: Employees of a foreign based company who are temporarily present in Norway to supply a service pursuant to a service contract concluded between their employer and a client located in Norway		

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
	Access is subject to the following conditions: - Compliance with an economic needs test is not required - The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whatever is less, except for the temporary entry and stay for the supply of services in the following sub-sectors, where the limit within the twelve months period shall be four months: ▪ Legal services ▪ Architectural services ▪ Engineering services ▪ Integrated engineering services - The commitment relates only to the service activity which is the subject of the contract. It does not entitle to exercise the profession as such. - A work permit must be obtained. - A work permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted. - All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.		

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. Independent Professionals Definitions: Self-employed natural persons temporarily present in Norway to supply a service pursuant to a service contract between them and a client located in Norway. Access is subject to the following conditions: - Compliance with an economic needs test is not required. - The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whatever is less. - The commitment relates only to the service activity which is the subject of the contract. It does not entitle to exercise the profession as such. - A work permit must be obtained. - A work permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted. - All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.		

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
	-		
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services - legal advice on foreign law (concerned parts of CPC 861)	1) None 2) None 3) The advocate is personally responsible for his activities. To have an interest (own shares and/or be a member of the board of the firm) in a firm of Norwegian advocates is only possible when taking active part in the business. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Foreign advocates can give advice on foreign law and international law after application. Some restrictions on co-operation with Norwegian advocates as a consequence of legislation on how a firm of Norwegian advocates may be organised. 4) Unbound except as indicated in the horizontal section. As for 3), but no restrictions on advice on a strictly occasional basis.	
(b) Accounting, auditing and bookkeeping services (CPC 862)			
- Auditing services by registered and licensed auditors	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Public certification required based on Norwegian exam and two years experience in Norway. Audit reports must be drafted in Norwegian Permanent residence in Norway required. 4) Unbound except as indicated in the horizontal section. As 3).	

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
- Accounting and bookkeeping services	1) Accounting shall take place in Norway. The King may decide that accounting takes place abroad. 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. For authorised accountants, permanent residence in Norway required, and a minimum of two years practice in Norway during the five preceding years.	
(c) Taxation services (CPC 863)	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	
(d) Architectural services (CPC 8671)	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	
(e) Engineering services (CPC 8672)	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	
(f) Integrated engineering services (CPC 8673)	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	

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
(g) Urban planning and landscape architectural services (CPC 8674)	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	
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Authorisation or licence required. Must speak Norwegian and have passed certain national exams in different areas in order to get license or authorisation. Foreign exams giving equivalent competence may be recognized. 4) Unbound except as indicated in the horizontal section. As 3).	
(i) Veterinary services (CPC 932)	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. Foreign exams giving equivalent competence may be recognized.	
(j) Deliveries and related services, nursing services, physiotherapeutic and para-medical services (CPC 93191)	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. Authorisation or licence required. Must speak Norwegian and have passed certain national exams in different areas in order to get license or authorisation. Foreign exams giving equivalent competence may be recognized.	

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. Computer and Related Services			
- CPC 84 according to the description of sectoral coverage in Attachment I	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	
C. Research and Development Services			
(b) R&D services on social sciences and humanities (CPC 852)	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	
D. Real Estate Services			
(b) Real Estate Services on a fee or contract basis (CPC 822)			
- Real estate agency	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. Upon request, education/examination from abroad may be accepted.	
- Real estate agent	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. Upon request, education/examination from abroad may be accepted.	

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
E. Rental/Leasing Services without Operators			
a), b), c) Relating to ships ¹ , aircraft, other transport equipment (CPC 83102, CPC 83103, CPC 83104, CPC 83105)	1) None 2) None 3) None other than: Aircrafts: to be registered in the aircraft register of Norway, the aircraft must be owned either by Norwegian natural persons or by Norwegian juridical persons. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Car-hiring (CPC 83101)	1) Unbound 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	
(d) Relating to other machinery and equipment (CPC 83106-83109)	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	
F. Other Business Services			
(a) Advertising services (CPC 871)	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	

¹ Registration requirements for ships in the Norwegian shipping registries (NIS and NOR) are described in Section 11A - Maritime Transport.

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) Market research and public opinion polling services (CPC 864)	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	
(c),(d) Management and administrative services (including management, consultancy) (CPC 865, CPC 866)	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	
(e) Technical testing and analysis services (CPC 8676), except for public services functions such as statutory classification required for ships and floating vessels registered in NIS and NOR.	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	
(f) Advisory and consulting services related to agriculture, hunting and forestry (concerned parts of CPC 881)	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	
(g) Advisory and consulting services related to fishing (concerned parts of CPC 882)	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	

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
(h) Services incidental to mining (CPC 883 + 5115)	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	
(i) Advisory and consulting services related to manufacturing (CPC 884, CPC 885)	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	
(k) Placement and supply services of personnel			
- Labour recruitment and provision of personnel (nationals and residents with work permit) (concerned parts of CPC 872)	1) None, except when the activity is assessed to take place in Norway the rules mentioned under 3) will apply. 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	
- Executive search services (CPC 87201)	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	
l) Investigation and security activities (CPC 873)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Manager must be a Norwegian citizen resident in Norway 4) Unbound except as indicated in the horizontal section. As 3).	

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
(m) Related scientific and technical consulting services (CPC 8675),	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	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 and CPC 8861-8866)	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	
(o) Building-cleaning services (CPC 874)	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	
(p) Photographic services (CPC 875)	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	
(q) Packaging services (CPC 876)	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	

* Unbound due to lack of technical feasibility.

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
(r) Printing and publishing (CPC 88442)	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	
(s) Convention services (CPC 87909)	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	
(t) Other			
- Exhibition management services (parts of CPC 87909)	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	
- Interior design (concerned parts of CPC 87907)	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	

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			
B. Courier Services (CPC 7512)	1) None 2) None 3) No limitations except as specified for transportation services 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Telecommunication Services			
(a) Voice telephony	1) None	1) None	Norway undertakes additional commitments as contained in Attachment II, all parts of which are equally binding.
(b) Packet-switched data transmission services	2) None	2) None	
(c) Circuit-switched data transmission	3) None	3) None	
(d) Telex services	4) Unbound except as indicated in horizontal commitments	4) Unbound except as indicated in horizontal commitments	
(e) Telegraph services			
(f) Facsimile services			
(g) Leased circuit services			
(o) Other			
- Mobile and personal communications services and systems			
- Value-added services (excludes voice telephony, telegraph and telex, packet- and circuit-switched data services, mobile radio telephony, paging and satellite services)	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	

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
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512)	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	
B. General Construction Work for Civil Engineering (CPC 513)	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	
C. Installation and Assembly Work (CPC 514, CPC 516)	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. For electrical work, plumbing and water sanitation, foreign exams giving equivalent competence may be recognized on a case by case basis.	
D. Building Completion and Finishing Work (CPC 517)	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	

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
E. <u>Other</u> - Pre-erection work at construction sites (CPC 511) - Special trade construction work (CPC 515) - Renting services relating to equipment for construction/demolition of buildings/civil engineering works, with operator (CPC 518)	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	

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
4. DISTRIBUTION SERVICES First hand sales of raw fish and private import of alcohol are exempted			
A. Commission agents' services (CPC 621) (Trade in arms, alcohol and pharmaceuticals exempted)	1) None, except unbound for electricity 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None, except unbound for electricity 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Wholesale Trade Services (CPC 622) (Import and trade in arms and pharmaceuticals exempted)	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	
C. Retailing Services (CPC 631+632+6111+6113+6121) (Trade in pharmaceutical products, alcohol and arms exempted)	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	
D. Franchising (CPC 8929)	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	

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
5. EDUCATION SERVICES			
Educational services leading to the conferring of State recognized exams and/or degrees	1) As 3) 2) None 3) Primary and secondary education are public service functions. Authorisation may be given to foundations and other legal entities to offer additional parallel or specialized education.	1) None 2) None 3) None	
- Primary and lower secondary education services	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section. Teaching qualifications from abroad may be recognized, and an exam must be passed.	
- Upper secondary education services			
- Higher education services			
- Adult education			
Educational services not leading to the conferring of State recognized exams and/or degrees	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	

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
6. ENVIRONMENTAL SERVICES			
With the exemption of public service functions whether owned and operated or contracted out by local, regional or central government.			
A. Wastewater management (CPC 9401)	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Solid/Hazardous waste management.	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Refuse Disposal Services (CPC 9402)			
- Sanitation and Similar Services (CPC 9403)			
C. Protection of ambient air and climate			
- Services to reduce exhaust gases and other emissions and improve air quality (CPC 94040)	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	
D. Remediation and cleanup of soil & water	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)			

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
E. Noise & vibration abatement	1) None	1) None	
- Noise abatement services (CPC 94050)	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
F. Protection of biodiversity and landscape	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
- Nature and landscape protection services (part of CPC 94060)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
G. Other environmental & ancillary services	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
- Other environmental protection services not classified elsewhere (CPC 94090)	4) Unbound except as indicated in the horizontal section	4) Unbound except as 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
7. FINANCIAL SERVICES			
i. Norway undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" (the Understanding) of the WTO General Agreement on Trade in Services (GATS). ii. The market access commitments in respect of modes 1) and 2) apply to the transactions indicated in paragraphs B.3 and B.4 of the market access section of the Understanding respectively. iii. The restrictions and limitations listed in the schedule under mode 1) apply to regulatory measures directed towards non-resident financial service suppliers established outside the European Economic Area. The limitations listed in the schedule under mode 2) apply to regulatory measures directed towards financial service consumers residing in Norway. iv. The following restrictions and limitations apply:			
A. Insurance and Insurance-Related Services	1) In addition to the services listed in paragraph B.3 (a) of the Understanding, non-resident insurance companies may supply insurance related to passenger vessels (including cruise vessels), ocean-going fishing vessels, offshore exploration or insurance contracts regarding domestic companies with an activity of at least 10-man-years or annual sales above a certain threshold. As of 2005 this threshold is set at NOK 50 million. Non-resident insurance companies must supply the services listed above and in paragraph B.3(a) of the Understanding through an insurance broker authorised in Norway. 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
	3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital in a Norwegian insurance company. A foreign or Norwegian financial institution may however, subject to approval acquire and hold up to 25 per cent of such shares when this is part of a strategic alliance agreement. The Ministry of Finance and Customs may in special circumstances make exemptions from these limitations on single investor ownership. Notwithstanding the foregoing, foreign insurance companies may establish partly or wholly owned subsidiaries in Norway. The other owners of such partly owned subsidiaries must be foreign or Norwegian financial institutions. For subsidiaries or branches of financial institutions not incorporated within Norway, a separation requirements applies between life insurance, non-life insurance and credit risk insurance. Insurance companies incorporated in Norway must be organised as joint stock companies or mutual insurance companies. Insurance brokerage firms incorporated in Norway must be organised as joint stock companies. 4) Unbound except as indicated in the horizontal section	3) For mutual insurance companies the manager, at least half the members of the board of directors and half the members of the corporate assembly must be permanent residents of Norway. The Ministry of Industry and Trade may grant exemptions from these rules. 4) Unbound except as 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 and Other Financial Services (excluding insurance)	1) None 2) None 3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital of commercial banks, central securities depositories or financing undertakings, or more than 10 per cent of the equity certificates of savings banks. A foreign or Norwegian financial institution may, however, subject to approval acquire and hold up to 25 per cent of such shares, except for clearing houses, or equity certificates when this is part of a strategic alliance agreement. In addition, the Ministry of Finance and Customs may in special circumstances make exemptions from these limitations on single investor ownership in such institutions. Notwithstanding the foregoing, foreign banks and financing undertakings may establish partly or wholly owned subsidiaries in Norway. The other owners of such partly owned subsidiaries must be banks or financial institutions respectively. Commercial banks, central securities depositories, securities firms and management companies for collective investment funds incorporated in Norway must be organised as joint stock companies. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None In savings banks and financing undertakings which are not organised as joint stock companies, the members of decision-making bodies must be Norwegian citizens and permanently residing in Norway. The Ministry of Finance and Customs may grant exemptions from these rules. 4) Unbound except as 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
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels, camping sites and other commercial accommodations, restaurants, cafes, pubs, bars (CPC 641, CPC 642, CPC 643)	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	
B. Travel Agencies and Tour Operators Services (CPC 7471)	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	
C. Tourist Guides Services (CPC 7472)	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	

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
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
B. News Agency Services (CPC 962)	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	

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
11. TRANSPORT SERVICES			
A. Maritime Transport ²			
International transport (freight and passengers) (CPC 7211 and 7212 and CPC 7213 wherever applicable) International towing and pushing services (part of CPC 7214). Less domestic transport (1) and domestic towing and pushing services	1) None 2) None 3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by Norwegian citizens or by a Norwegian company where Norwegian citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted. (b) Ships on the Norwegian International Ship Register (NIS): None (c) Other forms of commercial presence (2): None	1) None 2) None 3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the Norway. The majority of the members of the board, including the chairman, must be Norwegian citizens resident in the EEA area having resided in the Norway the preceding two years. (b) NIS: Ships with more than 40 per cent non Norwegian ownership must have a management function in Norway. This may be the operation by a Norwegian ship-owning company with head office in Norway, or a Norwegian management company or if the ship is registered directly in the NIS by a foreign company, a Norwegian representative is required. The representative must be domiciled in Norway and be authorised to receive a lawsuit on behalf of the ship owner. (c) Other forms of commercial presence (2): None	

² See Attachment III on Notes to Maritime Transport.

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
Domestic freight transportation (part of CPC 7212), limited to the following services	4) (a) Ships' crew NOR: Unbound except as indicated in the horizontal section. (b) Ships' crew NIS: Unbound except as indicated in the horizontal section. (c) Shore personnel: Unbound except as indicated in the horizontal section.	4) (a) NOR: Unbound except as indicated in the horizontal section. (b) NIS: None, except for the captain who must be a Norwegian citizen. Exemptions from this rule may be granted. (c) Shore personnel: Unbound except as indicated in the horizontal section.	
- Transport feeder services related to international cargo	1) Unbound 2) None 3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by Norwegian citizens or by a Norwegian company where Norwegian citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.	1) Unbound 2) None 3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the Norway. The majority of the members of the board, including the chairman, must be Norwegian citizens resident in Norway, having resided in Norway the preceding two years.	
- Transport of empty containers for international trade			
- Maritime transport servicing offshore petroleum exploration and production	(b) Other forms of commercial presence: None	(b) Other forms of commercial presence: None	
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as 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	
Domestic maritime towing and pushing services, including anchor handling, servicing petroleum exploration and production (part of CPC 7214)	1) Unbound 2) None 3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by Norwegian citizens or by a Norwegian company where Norwegian citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted. (b) Other forms of commercial presence: None 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the Norway. The majority of the members of the board, including the chairman, must be Norwegian citizens resident in Norway, having resided in Norway the preceding two years. (b) Other forms of commercial presence: None 4) Unbound, except as indicated in the horizontal section		
Maritime auxiliary services: Maritime cargo handling services (3)	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		
- Storage and warehousing services (CPC 742); customs clearance services (4); container station and depot services (5)	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		

* Unbound due to lack of technical feasibility

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
- Maritime agency services (6); freight forwarding services (7)	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	The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water, electrical supplies
- Other supporting auxiliary transport services (8)	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	
Auxiliary services as required by maritime transport operators:			

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. Emergency repair facilities 9. Anchorage, berth, berthing services 10. Container handling, storage and warehousing, freight transport. Where the road, rail, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks, railwaycarriages and related equipment, for the purpose of onward forwarding of international cargoes carried by sea, or have access to and use of these forms of transport services for the purpose of providing multimodal transport services.

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
C. Air Transport Services (Definitions of services are found in the Air Transport Annex of GATS)			
- Computer reservations systems (CRS) services	1) None 2) None 3) None	1) Unbound for obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries 2) None 3) Unbound for obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries 4) Unbound except as indicated in the horizontal section	
- Selling and marketing of air transport services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound for distribution through CRS of air transport services provided by CRS parent carrier. 2) None 3) Unbound for distribution through CRS of air transport services provided by CRS parent carrier. 4) Unbound except as indicated in the horizontal section	
- Aircraft repair and maintenance services	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	

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
- Ground handling	1) Unbound 2) None 3) None, except that categories of activities depend of the size of the airport. The number of providers in each airport can be limited due to available space constraints and to not less than two suppliers for other reasons. Non-discriminatory preapproval may apply. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. Rail Transport Services			
(c) Pushing and towing services (CPC 7113)	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	
(d) Maintenance and repair of rail transport equipment (CPC 8868) ³	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	
(e) Supporting services for rail transport services (CPC 743)	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	

³ Service specific constitutes only a part of the total range of activities covered by the CPC concordance.

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
F. Road Transport Services			
a),b) Passenger and freight transportation (CPC 7121, CPC 7122, CPC 7123; not including domestic transport)	1) Unbound 2) None 3) None, except for passenger transportation for which regular trips and shuttle services are conditioned by an economic needs test based on traffic criteria. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Supporting services for road transport services (CPC 744)	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	
G. Pipeline transportation			
- Offshore upstream pipeline transportation of petroleum and natural gas. Central network control and monitoring services exempted (concerned parts of CPC 71310)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	
H. Services Auxiliary to All Modes of Transport			
(a) Cargo-handling services (CPC 741)	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	

* Unbound due to lack of technical feasibility.

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) 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	

ATTACHMENT I

UNDERSTANDING ON THE SCOPE OF COVERAGE OF CPC 84 - COMPUTER AND RELATED SERVICES

1. CPC 84 covers all computer and related services.
2. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of the basic functions listed in paragraph 3. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.
3. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide any of the following or any combination thereof:
 - consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems;
 - consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for software;⁴
 - data processing, data storage, data hosting or database services;
 - maintenance and repair services for office machinery and equipment, including computers; and
 - training services for staff of clients, related to software, computers or computer systems, and not elsewhere classified.
4. In many cases, computer and related services enable the provision of other services⁵ by both electronic and other means. However, in such cases, there is an important distinction between the computer and related service (*e.g.*, web-hosting or application hosting) and the other service² enabled by the computer and related service. The other service, regardless of whether it is enabled by a computer and related service, is not covered by CPC 84.

⁴ The term “software” may be defined as the sets of instructions required to make computers work and communicate. A number of different programmes may be developed for specific applications (application software), and the customer may have a choice of using ready-made programmes off the shelf (packaged software), developing specific programmes for particular requirements (customized software) or using a combination of the two.

⁵ *E.g.*, W/120.1.A.b. (accounting, auditing and bookkeeping services), W/120.1.A.d. (architectural services), W/120.1.A.h. (medical and dental services), W/120.2.D (audiovisual services), W/120.5 (educational services).

ATTACHMENT II

ADDITIONAL COMMITMENT FOR TELECOMMUNICATION SERVICES

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network and service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. *Competitive safeguards*

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and

- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. *Interconnection*

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier.

2.2 Interconnection to be ensured

Within the limits of permitted market access, interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided:⁶

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;⁷
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

⁶ Suppliers of services or networks not generally available to the public, such as closed user groups, have guaranteed rights to connect with the public telecommunications transport network or services on terms, conditions and rates which are non-discriminatory, transparent and cost-oriented. Such terms, conditions and rates may, however, vary from the terms, conditions and rates applicable to interconnection between public telecommunications networks or services.

⁷ Different terms, conditions and rates may be set in Norway for operators in different market segments, on the basis of non-discriminatory and transparent national licensing provisions, where such differences can be objectively justified because these services are not considered 'like services'.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known,

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. *Universal service*

Norway has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Norway.

4. *Public availability of licensing criteria*

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. *Independent regulators*

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants. Norway shall ensure that suppliers of another Party affected by the decision of the regulatory authority of Norway have recourse to an administrative body or a court independent of any supplier, in accordance with its laws and regulations.

6. *Allocation and use of scarce resources*

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

ATTACHMENT III

NOTES TO MARITIME TRANSPORT

"Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date. A "multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

1. "Domestic transport" is defined as maritime transport of goods and passengers between ports in Norway, including locations on the continental shelf where petroleum is explored or produced.

2. "Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of the other members to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Annex on telecommunications);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally

(or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

5. "Container station and depot services" means activities consisting in storing containers, whether in a port area or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.

6. "Maritime agency services" means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

7. "Freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

8. "Other supporting and auxiliary transport services" means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

APPENDIX 6 TO ANNEX XV

SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input for the particular service or to which it is otherwise related. - CPC numbers indicated in parenthesis are references to the UN Provisional Central Product Classification (Statistical Papers, Series M, n°77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991). - Unless otherwise provided for, requirements in a commitment relate to the territory of Switzerland. - Attachments I, II and III to this schedule form an integral part thereof.			
PART I. HORIZONTAL COMMITMENTS			
This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	1) None 2) None	1) None except unbound for subsidies, tax incentives and tax credits 2) None except unbound for subsidies, tax incentives and tax credits	

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None	3) None except for the following: <u>I. Composition of governing boards</u> - for a “joint-stock company” (société anonyme/ Aktiengesellschaft) or a “stock company with unlimited partners” (société en commandite par actions/ Kommanditaktiengesellschaft): the majority of the board of directors must be domiciled in Switzerland. However, this domicile requirement may be set below this limit; - for a “limited liability company” (société à responsabilité limitée/ Gesellschaft mit beschränkter Haftung): at least one manager must be domiciled in Switzerland; - for a “co-operative society” (société coopérative/ Genossenschaft): the majority of the administrators must be domiciled in Switzerland. <u>II. Shareholders’ circles</u> “Joint-stock companies” are not prohibited to foresee in their articles of incorporation that the company may reject persons as acquirers of registered shares, as far and as long as their recognition by the company might prevent the company from providing proof of the composition of the shareholders' circle required by federal law. <u>III. Branching</u> For a branch a representative (natural person) who is duly authorised by the company to fully represent it must be domiciled in Switzerland.	

Modes of supply:				
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
		<u>IV. Commercial presence without juridical personality</u> The establishment of a commercial presence by natural persons or in the form of an enterprise without juridical personality according to Swiss law (i.e. in a form other than “joint-stock company”, “limited liability company” or “co-operative society”) is subject to the requirement of a permanent residency permit of the associate(s) by cantonal law. <u>V. Eligibility for subsidies</u> Eligibility for subsidies, tax incentives and tax credits may be limited to persons established in a particular geographical subdivision of Switzerland. <u>VI. Acquisition of real estate</u> The acquisition of real estate by foreigners who are not permanently established in Switzerland and by enterprises with headquarters abroad or under foreign control is subject to authorisation. However, no authorisation is required for: (a) the acquisition of premises for professional use and business activities; (b) the acquisition of main residences for the purpose of personal housing needs by foreigners who are domiciled in Switzerland. For the acquisition of holiday residences and secondary residences for the purpose of personal housing needs, authorisation is granted upon verification of the purpose.		

Modes of supply:				
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
		Prohibited are purely financial investments and trade in apartments, with the following exceptions: (a) foreigners can invest without authorisation in financial participations (<i>i.e.</i> shares) in juridical persons that own and trade housing properties, provided such participations are quoted in a stock exchange in Switzerland; (b) foreign and foreign-controlled banks and insurance companies are granted authorisation to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation; (c) foreign and foreign-controlled insurance companies are granted authorisation to invest in real estate, provided the total value of the buyer's property does not exceed the technical reserves required for the company's activities in Switzerland.		

Modes of supply:				
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
	4) Unbound except for measures concerning the entry and temporary stay of natural persons of Costa Rica and Panama (hereafter “persons”) falling within the categories defined in paragraphs A, B, C and D below, and subject to the limitations and conditions set out under the national treatment column and to the condition that entry and stay of service suppliers of Costa Rica and Panama in Switzerland are subject to authorisation (requirement of residency permit and work permit). Authorisation is granted subject to measures fixing the overall numbers of work permits allocated. Any limitations scheduled in Part II shall apply. For essential personnel as defined in paragraph A below, the period of stay is limited to a period of three years, which may be extended to a maximum of four years. For other essential personnel as defined in paragraphs B, C and D below, the period of stay is limited to 90 days within one year; if an authorisation for such a period of stay is renewed the following year, the applicant must stay abroad at least two months between the two consecutive periods of stay in Switzerland. Persons staying in or entering Switzerland with an open-ended or extendable residence permit based on an employment contract not limited in time for Switzerland are not considered as persons residing in or entering Switzerland for the purpose of temporary stay or temporary employment in Switzerland	4) Unbound except for measures concerning the categories of natural persons referred to in the market access column, subject to the following limitations and conditions: (a) working conditions prevailing in the branch and the place of activity provided by law and/or collective agreement (with respect to remuneration, working hours, etc.); (b) measures limiting professional and geographical mobility within Switzerland; (c) regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.); and (d) all other provisions of the legislation relating to immigration, entry, stay and work. The enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures. Eligibility for subsidies, tax incentives and tax credits may be limited to persons domiciled in a particular geographical subdivision of Switzerland.		

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	A. INTRA-CORPORATE TRANSFEREES (ICT) Essential persons transferred to Switzerland within a specific business or company of Costa Rica and Panama and defined under (a) and (b) below who are employees of that business or company (hereafter enterprise) supplying services in Switzerland through a branch, subsidiary or affiliate established in Switzerland and who have been beforehand employees of their enterprise in Costa Rica or Panama for a period of not less than one year immediately preceding their application for admission. (a) Executives and senior managers: Persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise. Executives and senior managers would not directly perform tasks related to the actual supply of services of the enterprise. (b) Specialists: Highly qualified persons who, within an enterprise, are essential for the supply of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.		

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	B. BUSINESS VISITORS (BV) AND SERVICES SALESPERSONS (SS) (a) Business visitors responsible for establishing a commercial presence (BV): Persons who are employees of an enterprise not having commercial presence in Switzerland and who have been beforehand employees of that enterprise in Costa Rica or Panama for a period of not less than one year immediately preceding their application for admission, and who fulfil the conditions of paragraph A.(a) above, and who are entering Switzerland for the purpose of establishing a commercial presence of that enterprise in Switzerland. Persons responsible for establishing a commercial presence may not sell services directly to the general public or supply services themselves. (b) Services salespersons (SS): Persons employed or mandated by an enterprise and who stay temporarily in Switzerland in order to conclude the contract for the sale of a service on behalf of the enterprise which employs them or has mandated them. Services salespersons may not sell services directly to the general public or supply services themselves.		

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	C. CONTRACTUAL SERVICE SUPPLIERS (CSS) Persons who are employees of an enterprise (juridical person) located in Costa Rica or Panama not having commercial presence in Switzerland (and other than enterprises supplying services as defined by CPC 872), which has concluded a services contract with an enterprise engaged in substantive business in Switzerland, and who have been beforehand employees of the enterprise located in Costa Rica or Panama for a time period of not less than one year immediately preceding their application for admission, who have three years of related experience, and who fulfil the conditions of paragraph A.(b) above and who supply a service in Switzerland as a professional in a service sector as set out below on behalf of the enterprise located in Costa Rica or Panama; as a further requirement five years of related experience is required. Per contract, temporary entry for a limited number of service suppliers will be granted for a single period of three months, the number of service suppliers depending on the size of the task to be performed under the contract. Individual service suppliers not employed by such enterprise located in Costa Rica or Panama are considered as persons seeking access to the Swiss employment market.		

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Services sectors: - Engineering services (CPC 8672) - Consultancy services related to the installation of computer hardware (CPC 841) - Software implementation services (CPC 842) D. OTHER Installers and maintainers (IM): Qualified specialists who are employees of an enterprise located in Costa Rica or Panama not having commercial presence in Switzerland, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contractual basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being enterprises (excluding any supply of services in connection with enterprises mentioned by CPC 872).		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
PART II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
(a) Legal services			
- Consultancy on home country law and international law (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Accounting, auditing and bookkeeping services			
- Accounting services (CPC 862 except 86211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Auditing services, excluding auditing of banks (part of CPC 86211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except that at least one auditor of a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "stock company with unlimited partners" (société en commandite par actions/ Kommanditaktiengesellschaft) must have his domicile, his principal office, or a registered branch in Switzerland 2) None 3) None 4) Unbound except as indicated in Part I; at least one auditor of a "joint-stock company" or a "stock company with unlimited partners" must have his domicile, his principal office, or a registered branch in Switzerland	
(c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except that for survey activities for official public purposes, ¹ a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam 2) None 3) None except that for survey activities for official public purposes, a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam 4) Unbound except as indicated in Part I; for survey activities for official public purposes, a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) None except that Swiss nationality is necessary to practise independently 4) Unbound except as indicated in Part I; Swiss nationality necessary to practise independently	

¹ "Survey activities for official public purposes" means cadastral activities and related activities.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Veterinary services (CPC 932)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) None except that Swiss nationality is necessary to practise independently 4) Unbound except as indicated in Part I; Swiss nationality necessary to practise independently	
B. <u>Computer and Related Services</u>			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Other			
- Maintenance and repair services of office machinery and equipment including computers (CPC 845)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Data preparation services (CPC 8491)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Analysis and diagnostic services of addictive and compulsive Internet-related behaviours; Treatment services of Internet addiction (part of CPC 8499)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Research and Development Services</u>			
Excluding projects financed in whole or in part by public funds			
(a) R&D services on natural sciences (part of CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) R&D services on social sciences (part of CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Interdisciplinary R&D services (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
E. <u>Rental/Leasing Services without Operators</u>			
(a) Relating to ships			
- For maritime transport (part of CPC 83103)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be 100 per cent owned and controlled by Swiss nationals, 3/4 of which having residency in Switzerland 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that board of directors and management of companies owning ships sailing under Swiss flag must be composed of Swiss nationals, the majority of which having residency in Switzerland 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- For internal waterway transport on the Rhine (part of CPC 83103)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland 4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it	
(b) Relating to aircraft			
- Relating to aircraft, excluding rental/leasing to companies flying on regular schedule or on charter (part of CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Other			
- Leasing or rental services concerning personal and household goods, excluding goods embodying any type of sexual or violent content (part of CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
F. <u>Other Business Services</u>			
(a) Advertising services			
- Advertising services, excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcoholic beverages, tobacco products, toxics, explosives, weapons and ammunition (part of CPC 8711 + part of 8712)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Outdoor advertising services, excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcoholic beverages, tobacco products, toxics, explosives, weapons and ammunition (part of CPC 8719)	1) Unbound due to lack of technical feasibility 2) None 3) None except that outdoor advertising services on the public ground are permitted only when contracted out by cantons and municipalities through long term exclusive supplier's contracts 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Services incidental to agriculture, hunting and forestry			
- Consulting services on agriculture, hunting and forestry (part of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Services incidental to fishing			
- Consulting services relating to fishing (part of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Services incidental to mining			
- Services incidental to mining, excluding prospection, surveying, exploration and exploitation (part of CPC 883 + part of 5115)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(i) Services incidental to manufacturing (CPC 884 + 885 except 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(m) Related scientific and technical consulting services			
- Related scientific and technical consulting services, excluding prospection, surveying, exploration and exploitation (part of CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8866)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(o) Building cleaning services			
- Building cleaning services (CPC 874 except 87409)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(q) Packaging services (CPC 876)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(t) Other - Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Zürich and Genève: None; Zürich: None except requirement of residency in the canton for translation for official purposes; Genève: None except unbound for translation for official purposes. 4) All cantons except Zürich and Genève: Unbound except as indicated in Part I; Zürich: Unbound except as indicated in Part I and requirement of residency in the canton for translation for official purposes; Genève: Unbound except as indicated in Part I and unbound for translation for official purposes.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES A./B. <u>Postal/Courier Services</u> - Express delivery services² (part of CPC 7511 + part of 7512) C. <u>Telecommunications Services</u>	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
For the purposes of the commitments below, telecommunications services are the transport of electro-magnetic signals – sound, data, image and combinations thereof – excluding broadcasting.³			
<u>Basic Telecommunications Services</u> (a) Voice telephone services (CPC 7521)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	Switzerland undertakes additional commitments on basic telecommunications services as contained in Attachment I of this Schedule.

² Express delivery services are taken as “*letter deliveries*” which are delivered at five times the price applied by Swiss Post (La Poste Suisse/ Die Schweizerische Post) to the delivery of a priority letter of first level of weight and format and as “*parcel deliveries*” which are delivered at double the basic tariff applied by Swiss Post to the delivery of a parcel of first level of weight, as according to Swiss law.

³ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Packet-switched data transmission (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Circuit-switched data transmission (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Telex services (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Telegraph services (CPC 7522)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Facsimile services (part of CPC 7521 + 7529)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Private leased circuit services (part of CPC 7522 + 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Enhanced/Value-added Telecommunications Services</u>			
(h) Electronic mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(i) Voice mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(j) On-line information and data base retrieval (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(k) Electronic data interchange (EDI) (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(l) Enhanced/value-added facsimile service, incl. store and forward, store and retrieve (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(m) Code and protocol conversion	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(n) On-line information and/or data processing (incl. transaction processing) (part of CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(o) Other			
- Videotext	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Enhanced/value added services, based on licensed wireless networks including enhanced/value added paging services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. <u>General Construction Work for Buildings</u> (CPC 512)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>General Construction Work for Civil Engineering</u>			
- Construction work for civil engineering (CPC 5131-5137)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Installation and Assembly Work</u> (CPC 514 + 516)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None except unbound for gas, water and electricity meters, gas pipelines, electricity and main water lines, which are reserved exclusively to cantons or municipalities or to specific operators 4) Unbound except as indicated in Part I	
D. <u>Building Completion and Finishing Work</u> (CPC 517)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Other</u> - Pre-erection work at construction sites (CPC 511)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
A. <u>Commission Agents' Services</u>			
- Commission agents' Services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 621)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Wholesale Trade Services</u>			
- Wholesale trade services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions applicable 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Retailing Services</u>			
- Retailing services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; and excluding retailing through mobile sales unit (part of CPC 631 + part of 632 + CPC 6111 + 6113 + 6121) ⁴	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions applicable 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
D. <u>Franchising</u> (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

⁴ This subsector includes wholesale distribution services related to motor vehicles and parts thereof contained in CPC 6111 + 6113 + 6121.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES			
Private education services			
A. <u>Compulsory Education Services (primary & secondary I)</u> (part of CPC 921 + part of 922)	1) Unbound 2) Unbound 3) None 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
B. <u>Non-Compulsory Secondary Education Services (secondary II)</u> (part of CPC 922)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Higher Education Services</u> (part of CPC 923)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Adult Education Services</u> (part of CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES Excluding public utilities whether owned and operated by municipalities, cantons or federal government or contracted out by them A. <u>Sewage Services</u> (part of CPC 9401) B. <u>Refuse Disposal Services</u> (part of CPC 9402) C. <u>Sanitation and Similar Services</u> (part of CPC 9403)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I 1) Unbound due to lack of technical feasibility 2) None 3) None except unbound for garbage dump 4) Unbound except as indicated in Part I; commercial presence in Switzerland required 1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I 1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required 1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Other</u> - Cleaning services of exhaust gases (part of CPC 9404) - Noise abatement services (part of CPC 9405) - Nature and landscape protection services (part of CPC 9406) - Other environmental and ancillary services, excluding mandatory environmental impact assessment and services associated with toxins or radioactivity (part of CPC 9409)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES Commitments on financial services (insurance, banking and other financial services) are in accordance with the “Understanding on Commitments in Financial Services” prepared under the GATS (hereafter “Understanding”) and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. The commitments in this sector shall not impose any obligation to allow non-resident financial service suppliers to solicit business.			
<u>Insurance and Insurance-related Services</u>	Monopoly rights as indicated in paragraph B.1 of the “Understanding”: a public monopoly on fire and natural damage insurance on buildings exists in the following cantons: Zürich, Bern, Luzern, Nidwalden, Glarus, Zug, Fribourg, Solothurn, Basel-Stadt, Basel-Landschaft, Schaffhausen, Aargau, St. Gallen, Graubünden, Appenzell Ausserrhoden, Thurgau, Vaud, Neuchâtel, Jura. In the cantons of Nidwalden and Vaud, the public monopoly on fire and natural damage insurance covers also movable property located in the buildings.		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Representative offices cannot conduct business or act as an agent; for insurance companies incorporated in Switzerland, the legal form of a “joint-stock company” (société anonyme/ Aktiengesellschaft) or a “co-operative society” (société cooperative/ Genossenschaft) is required; for branches of foreign insurance companies, the legal form of the insurance company in the head office country must be comparable to a Swiss “joint-stock company” or to a Swiss “co-operative society”; participation in the basic health insurance scheme requires health insurance suppliers to be organised in one of the following forms of legal entities: “association” (association/ Verein), “co-operative society”, “foundation” (fondation/ Stiftung) or “joint-stock company”; participation in the statutory pension funds scheme (prévoyance professionnelle/ Berufsvorsorge) requires pension funds to be organised in the form of a “co-operative society” or a “foundation” 4) Unbound except as indicated in Part I	2) None 3) A minimum of three years of experience in the direct insurance business in the head office country is required 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Banking and Other Financial Services</u> (excluding insurance)	Monopoly rights as indicated in paragraph B.1 of the “Understanding”: two mortgage bonds issuance institutes have been granted an exclusive right for the issuance of specific mortgage bonds (lettre de gage/ Pfandbrief); with regard to the first institute only Swiss cantonal banks are accepted as members; in the case of the second institute banks with head office in Switzerland whose national mortgage loan business amounts to at least 60 per cent of the balance sheet can be members; the issue of other mortgage-backed bonds is not affected by this regulation. 1)⁵ Foreign investment funds can only be marketed or distributed through a licensed representative agent resident in Switzerland 3) Commercial presence may be denied to financial service suppliers whose ultimate shareholders and/or beneficial owners are persons of a non party; representative offices can neither conclude or deal business nor act as an agent 4) Unbound except as indicated in Part I	1) The issue of foreign collective investment funds is subject to stamp duty 2) None 3) Commercial presence of foreign financial service suppliers is subject to specific requirements relating to the name of the firm and the regulations on financial institutions in the country of origin 4) Unbound except as indicated in Part I	

⁵ Not only transactions indicated in paragraph B.3 of the “Understanding” but the whole range of banking and other financial services transactions are covered (excluding insurance).

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants</u> (including catering) (CPC 641-643)	1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423) 2) None 3) Federal law enables cantons to grant licence for restaurants based on economic needs (assessment of economic needs is based on criteria such as population, degree of built-up area, type of neighbourhood, touristical interests, number of existing restaurants) 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423) 2) None 3) Residency of licence holder in same canton may be required; passing an examination in same canton is required in the canton of Jura 4) Unbound except as indicated in Part I; commercial presence in Switzerland required; residency of licence holder in same canton is required in the canton of Jura	
B. <u>Travel Agencies and Tour Operators Services</u> (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Tourist Guides Services</u> (CPC 7472)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; in some cantons commercial presence may be required	1) Unbound due to lack of technical feasibility 2) None 3) In order to work as a mountain guide or ski instructor, passing of an examination is required; cantons may restrict access to such exams for foreigners and may restrict the ability of foreign mountain guides, and ski instructors, to practise independently; residency in same canton may be required in some cantons 4) Unbound except as indicated in Part I; in order to work as a mountain guide or ski instructor, passing of an examination is required; cantons may restrict access to such exams for foreigners and may restrict the ability of foreign mountain guides, and ski instructors, to practise independently; in some cantons commercial presence may be required	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual)			
B. <u>News Agency Services</u> (CPC 962)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Sporting and Other Recreational Services</u>			
- Sporting services (CPC 9641)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u> (a/b) Passenger and freight transportation (CPC 7211 + 7212)	1) Unbound due to lack of technical feasibility 2) None 3) None except that the financing of a vessel under Swiss flag by foreign funds shall in no way endanger the influence of Swiss interests on the shipping company and on the operation of the vessel	1) Unbound due to lack of technical feasibility 2) None 3) None except that - the following forms of legal entities as listed hereafter can own/or operate a vessel under Swiss flag under the following conditions (vessel owner and/or shipping company): (a) the head office and real centre of activities must be located in Switzerland; (b) at least two thirds of the shares' voting power representing at least the majority of the share-capital of a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "stock company with unlimited partners" (société en commandite par actions/ Kommanditaktiengesellschaft) must be owned by Swiss nationals domiciled in Switzerland and/or by substantially Swiss-owned and effectively Swiss-controlled enterprises with registered office in Switzerland; (c) the whole share-capital of the "joint-stock company" or of the "stock company with unlimited partners" must be issued in the form of registered shares;	Services at sea ports: unbound due to lack of technical feasibility

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		(d) at least three quarters of the associates or other partners who account for at least three quarters of the capital of a “general partnership” (société en nom collectif/ Kollektivgesellschaft), a “limited partnership” (société en commandite/ Kommanditgesellschaft) or a “limited liability company” (société à responsabilité limitée/ Gesellschaft mit beschränkter Haftung) must be Swiss nationals domiciled in Switzerland and/or substantially Swiss-owned and effectively Swiss-controlled enterprises with registered office in Switzerland; (e) at least two thirds of the members who account for at least two thirds of the capital of a “co-operative society” (société coopérative/ Genossenschaft) must be Swiss nationals domiciled in Switzerland and/or substantially Swiss-owned and effectively Swiss-controlled enterprises with registered office in Switzerland; - to own and/or operate a vessel under Swiss flag: (a) for all forms of legal entities mentioned above: (i) the majority of the members of the board of directors and of the management must be domiciled in Switzerland; (ii) if the board of directors or the management is constituted by one single person, this person must be a Swiss national domiciled in Switzerland;	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in Part I; unbound for vessels' crews	(iii) the Swiss Maritime Navigation Office may require other executives and/or senior managers of the enterprise to be Swiss nationals domiciled in Switzerland if necessary to ensure the substantially Swiss-owned and effectively Swiss-controlled character of the enterprise; (b) for sole proprietorship (Entreprise individuelle/ Einzelfirma) the proprietor must be a Swiss national domiciled in Switzerland; (c) at least two thirds of the members of the board of directors and of the management of a "joint-stock company", of a "stock company with unlimited partners", of a "limited liability company" or of a "co-operative society" must be Swiss nationals; (d) statutory auditing reports must be drawn up by auditing companies with registered office in Switzerland or having a branch which is registered in the commercial register in Switzerland. - eligibility for public guarantee of loans for the financing of seagoing vessels reserved to vessels sailing under Swiss flag. 4) Unbound except as indicated in Part I; unbound for vessels' crews; unbound for eligibility for subsidies	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
MARITIME AUXILIARY SERVICES			
- Maritime cargo-handling services (as defined in Attachment II - definition n° 1) (part of CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Storage and warehouse services (part of CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Customs clearance services (as defined in Attachment II - definition n° 2) (part of CPC 748)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Container station and depot services (as defined in Attachment II - definition n° 3) (part of CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Maritime agency services (as defined in Attachment II - definition n° 4) (part of CPC 748 + 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Maritime freight forwarding services (as defined in Attachment II - definition n° 5) (part of CPC 748 + 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Internal Waterways Transports</u> Internal waterway transport on the Rhine (a) Passenger transportation (part of CPC 7221) (b) Freight transportation (part of CPC 7222)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it 4) Unbound except as indicated in Part I 1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland 4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it 1) Unbound 2) None 3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland 4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Rental of vessels with crew (part of CPC 7223)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland 4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it	
(d) Maintenance and repair of vessels (part of CPC 8868)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Pushing and towing services (part of CPC 7224)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Supporting services for internal waterway transport (part of CPC 745)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Air Transport Services</u>			
- Aircraft repair and maintenance services	1) Subject to reciprocity 2) None 3) Subject to reciprocity 4) Unbound except as indicated in Part I; commercial presence in Switzerland is required	1) Subject to reciprocity 2) None 3) Subject to reciprocity 4) Unbound except as indicated in Part I; commercial presence in Switzerland is required	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Airport management services ⁶ (part of CPC 7461)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
D. <u>Space Transport</u> (CPC 733)	1) Unbound due to lack of technical feasibility 2) None 3) Unbound 4) Unbound	1) Unbound due to lack of technical feasibility 2) None 3) Unbound 4) Unbound	
E. <u>Rail Transport Services</u>			
(a) Passenger transportation (CPC 7111)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Freight transportation (CPC 7112)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	

⁶ This subsector includes airport infrastructure and operation services.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Pushing and towing services (CPC 7113)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Maintenance and repair of rail transport equipment (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
F. <u>Road Transport Services</u>			
(a) Passenger transportation			
- regular, "closed-door" tours only (part of CPC 7121)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- occasional, excluding empty entrance, cabotage and taxi services (part of CPC 7122)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Maintenance and repair of road transport equipment (CPC 6112 + 8867)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
H. <u>Services Auxiliary to All Modes of Transport</u>			
(a) Cargo-handling services (CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Storage and warehouse services (CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Freight transport agency services (CPC 748)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Other auxiliary transport services (part of CPC 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

ATTACHMENT I

ADDITIONAL COMMITMENTS ON BASIC TELECOMMUNICATIONS SERVICES

Article 1

Definitions

For the purpose of this Attachment:

- (a) “regulatory authority” means the body or bodies responsible for the regulation of telecommunications in relation to the issues mentioned in this Attachment;
- (b) “essential facilities” means facilities of a public telecommunications network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to supply a service; and
- (c) “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:
 - (i) control over essential facilities; or
 - (ii) the use of its position in the market.

Article 2

Competitive Safeguards

1. Switzerland shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation;
 - (b) using information obtained from competitors with anti-competitive results; and

- (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

Article 3

Interconnection

1. This Article applies to linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier, where specific commitments are undertaken.
2. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a reasonable time, Switzerland shall ensure that the suppliers have recourse to assistance from an independent domestic body, which may be a regulatory authority as referred to in Article 6, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time.

Article 4

Universal Service

1. Switzerland has the right to define the kind of universal service obligation it wishes to have.
2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Switzerland.

Article 5

Licensing Procedures

1. Where a licence is required for the supply of a telecommunications service, the competent authority of Switzerland shall make the following publicly available:
 - (a) the terms and conditions for such a licence; and
 - (b) the period of time normally required to reach a decision concerning an application for a licence.
2. The reasons for the denial of a licence will be made known to the applicant upon request.

Article 6

Regulatory Authority

1. Switzerland's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of basic telecommunications services.
2. Switzerland shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.
3. Switzerland shall ensure that suppliers of Costa Rica and Panama affected by the decision of the regulatory authority of Switzerland have recourse to an administrative body or a court independent of any supplier, in accordance with its laws and regulations.

Article 7

Scarce Resources

Switzerland shall carry out its procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner. Switzerland shall make publicly available the current state of allocated frequency bands.¹

¹

It is understood that this Article does not require to make publicly available detailed identification of frequencies allocated for specific government uses.

ATTACHMENT II

DEFINITIONS TO THIS SCHEDULE (MARITIME AUXILIARY SERVICES)

1. “*Maritime cargo-handling services*” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of the loading/discharging of cargo to/from a vessel, the lashing/unlashing of cargo, the reception/delivery and safekeeping of cargoes before shipment or after discharge.
 2. “*Customs clearance services*” means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through-transport of cargoes, whether such services are the main activity of the service supplier or a usual complement of its main activity.
 3. “*Container station and depot services*” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
 4. “*Maritime agency services*” means activities consisting in representing as an agent, within a given geographic area, the business interests of one or more shipping lines or shipping companies for the following purposes:
 - (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (b) acting on behalf of the companies organising the call of the vessel or taking over cargoes when required.
 5. “*Maritime freight forwarding services*” means activities consisting in organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
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ATTACHMENT III

ENGLISH AND SPANISH TRANSLATIONS OF FORMS OF LEGAL ENTITIES IN SWITZERLAND

The list below compiles the translations into English and Spanish of forms of legal entities as, and to the extent that, they are used in this schedule:¹

“Association” / “Asociación”:	association, Verein, associazione
“Co-operative society” / “Sociedad cooperativa”:	société coopérative, Genossenschaft, società cooperativa
“General partnership” / “Sociedad en nombre colectivo”:	société en nom collectif, Kollektivgesellschaft, società in nome collettivo
“Foundation” / “Fundación”:	fondation, Stiftung, fondazione
“Joint-stock company” / “Sociedad anónima (SA)”:	société anonyme (SA), Aktiengesellschaft (AG), società anonima (SA)
“Limited liability company” / “Sociedad de responsabilidad limitada (SRL)”:	société à responsabilité limitée (sàrl), Gesellschaft mit beschränkter Haftung (GmbH), società a garanzia limitata (Sagl)
“Limited partnership” / “Sociedad comanditaria”:	société en commandite, Kommanditgesellschaft, società in accomandita
“Sole proprietorship” / “Empresa individual”:	entreprise individuelle, Einzelunternehmen, ditta individuale
“Stock company with unlimited partners” / “Sociedad comanditaria por acciones”:	société en commandite par actions, Kommanditaktiengesellschaft, società in accomandita per azioni

¹ These unofficial translations are based on the ones prevailing most widely in the literature.