

ANNEX VII

REFERRED TO IN ARTICLE 3.16

SCHEDULE OF SPECIFIC COMMITMENTS

APPENDIX 1: GCC MEMBER STATES

APPENDIX 2: ICELAND

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APPENDIX 1 TO ANNEX VII

GCC MEMBER STATES – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

INTRODUCTORY NOTE:

1. The specific commitments in this Schedule apply only to the territories of GCC Member States. The commitments and limitations contained herein apply only to the GCC Member States and EFTA States.
2. The following abbreviations are used to indicate the GCC Member States:

GCC:	Member States of the Cooperation Council for the Arab States of the Gulf
UAE:	United Arab Emirates
BH:	Kingdom of Bahrain
KSA:	Kingdom of Saudi Arabia
OM:	Sultanate of Oman
QT:	State of Qatar
KW:	State of Kuwait
3. References to CPC codes refer to the CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) and are meant to define the scope of the commitments, unless otherwise stated.
4. Commitments inscribed by a GCC Member State, or the way they are scheduled, can not be taken as reference to interpret the scope, meaning or effect of commitments by any other GCC 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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE¹	3) UAE: Commercial presence will be through either: (i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted), provided that such office or branch appoints a UAE “services agent”. The obligations of “services agent” shall be confined to rendering services i.e. issuing necessary licenses without requiring a share in the capital or interfering in the management; or (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under UAE law. For some specific sectors and sub-sectors, commercial presence may be conditioned on benefits	3) UAE: (i) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a share holding. However, foreign companies authorized to carry on their activities in UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations governing ownership of real estate at the Federal and Emirate levels. (ii) Government subsidized services may only be extended to UAE nationals. (iii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in the UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes	

¹ The UAE, KW and QT will not offer any commitments in energy and energy related services. This offer does not include any commitment under these 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
	in the form of technology transfer, Research & Development programmes, technical assistance, and educational and training of local human resources. (iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below.	keeping in view the provisions of Article XIV, Paragraph (d) of GATS.	
	3) BH: Commercial Presence will be through: (i) a branch office or (ii) a representative office, or (iii) a company established in Bahrain with up to 100% foreign equity.	3) BH: Non-Bahraini nationals may not, other than by law or by succession, acquire the right of ownership to real estate and land within Bahrain. However, foreign establishments authorized to carry their activities in Bahrain may own the real-estate and the land only for the specific use related to the licensed project in accordance with the present laws and regulations governing foreign ownership of real estate.	
	3) KSA: (i) Commercial presence for all services listed in this Schedule,	3) KSA: (i) Foreign service suppliers require approval from the Saudi Arabian	KSA: All modes of supply: In all respects other than Zakat,

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
	other than business services (as listed below)² subject to incorporation under the Companies Act either as joint-stock companies or as limited liability companies. (ii) Commercial presence for business services (as listed below)³ subject to formation of a company, and registration of such a company under the Professional Companies Law.	General Investment Authority for establishing commercial presence in Saudi Arabia according to the Foreign Investment Law of April 2000 and Article 5:3 of the Regulation of the Foreign Investment Act. (ii) Non Saudi nationals may acquire the right to own real estate in Saudi Arabia by succession. Foreign establishments authorized to carry on their activities in the Kingdom under the Foreign Investment Law may own real estate in accordance with the present laws and regulations governing foreign ownership of real estate. (iii) Non Saudi business entities and foreign natural persons are subject to income tax while Saudi entities and Saudi individuals are subject to Zakat. Future changes in Saudi tax code will not be less favourable to foreign service providers than the existing code.	taxation measures will be applied in conformity with Articles II and XVII and all other relevant provisions of the GATS.

² Professional Services (1A), as in document MTN.GNS/W/120.

³ Professional Services (1A), as in document MTN.GNS/W/120.

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
		(iv) Foreign service entities and foreign natural persons shall have access to subsidies available in the country. However some subsidies on certain services will be available to Saudis only.	
	3) OM: Commercial presence may be through either: (i) a representative office (in all sectors); or (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under Omani law (in all sectors); or (iii) a wholly foreign owned subsidiary and branch in sectors where specified in the Schedule.	3) OM: - Foreign nationals and foreign enterprises may own real estate only in designated tourist areas of Oman. However, foreign nationals and foreign enterprises may enter into 50-years renewable leases in most areas of Oman. - Companies established in Oman with foreign equity of up to 100% will pay income taxes at the same rates as wholly owned Omani companies. However, foreign branches are taxed differently. - Unbound with regards to making available to foreign service suppliers incorporating as a company in a GCC Member State incentives and assistance available for national services industries.	

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) QT: - Except in the banking sector, insurance companies, commercial agencies and purchase of real estate, investment up to 49 % in joint ventures locally incorporated under Qatari law with Qatar partner having not less than 51% equity. - Foreign commercial presence may be required to provide certain benefits in the form of technology transfer, research and development programs, technical or marketing assistance and educational or training of local manpower. - Energy services or services supplied to the energy sector are subject to public monopolies or to exclusive right granted to private operators.	3) QT: - All Foreign natural or juridical persons can participate in no more than 25% of any single listed enterprise. - Possessing, buying, selling or dealing in Qatari shares by foreigners is limited to 25% in the listed companies. - Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in Qatar, whereas local services suppliers or local Qatari companies may not be required to pay similar taxes (Law nr. 11 of 93). Foreign nationals or companies may obtain tax exemption for 5-10 years before making the investment. - Acquisition of land or real estate by foreign natural persons or foreign juridical persons is not allowed. Foreigners can acquire land for economic activities on long lease particularly for industrial use.	

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
		National services industries and services may have some kind of incentives and assistance, like industrial land blocks, easy financial loans, market research and marketing programmes including the organization of exhibitions or facilitating its taking part in Qatari pavilion in international fairs and exhibitions, with free or lowered costs, establishing of marketing centres (inside or outside the country) and/or granting discount on the prices of its advertising programmes in national television and national advertising agencies and some other incentives alike.	
	3) KW: With the exemption of banks, financial institutions and other sectors and sub-sectors which are not stipulated as areas of commitments in the attached schedules, foreign commercial presence should be through: (i) a Kuwaiti Agent working in the same field of services or related to it (official agency contract	3) KW: - Acquisition of land or real estate by foreign natural or juridical persons is not allowed. However, they can acquire land for economic activities in a short, medium or long term lease basis. - Foreigners are allowed to posses, in Kuwaiti share holding companies according to Law No. 20 of the year 2000. And	

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
	must be registered with the Ministry of Commerce and Industry); or (ii) a partnership with the capital of Kuwaiti Company, in which Kuwaiti portion should be 51% at least, and the aggregate portion of foreign capital should not exceed 49%; or (iii) Established of a Kuwaiti company with 100% foreign equity through the Kuwaiti foreign investment law No 08 / 2001 in the following sectors: (a) Construction. (b) Banks, investment corporations and foreign exchange companies which the Central Bank of Kuwait agrees to consider incorporation thereof. (c) Insurance companies which Ministry of Commerce and Industry agrees to incorporate. (d) Information technology and Software development.	foreigners must be residents in Kuwait. National services industries and services may have some kind of incentives and assistance, like industrial land blocks, easy financial loans, market research and marketing programs including the organization of exhibitions of facilitating its taking part in Kuwaiti pavilion in international fairs and exhibitions, with free or lowered costs, establishing of marketing centers (inside or outside the country), and/or granting discount on the prices of its advertising programmes in national television and national advertising agencies and some other incentives alike.	

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) Hospital and other health services. (f) Tourism, hotels and entertainment. (g) Culture, information and marketing. - Foreign commercial presence, must add some economic interests to the country, like high technology transfer, research and development programs, technical or marketing assistance and educational or training of local manpower, including condition to employ 30% of his work force with nationals. - Commercial presence in all sectors and sub-sectors of Services shall need prior written permission from competent authorities according to Kuwaiti regulations.		
	4) Unbound, except for measures concerning the entry and temporary stay of natural persons in the following categories:	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. Business Visitors B. Intra-Corporate Transferees C. Contractual Service Suppliers D. Independent Professionals E. Installers and Maintainers Presence of foreign natural persons as self-employers is not allowed.	KW & QT: Housing and social programmes and some aspects of free health care, are limited to Kuwaiti and Qatari citizens. KW: National services industries and services may have some kind of incentives and assistance, like industrial land blocks, easy financial loans, market research and marketing programs including the organization of exhibitions of facilitating its taking part in Kuwaiti pavilion in international fairs and exhibitions, with free or lowered costs, establishing of marketing centers (inside or outside the country), and/or granting discount on the prices of its advertising programmes in national television and national advertising agencies and some other incentives alike.	
	A. Business Visitors A natural person who stays in a GCC Member State, without acquiring remuneration from within such Member State and without engaging in making		

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Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in GCC Member States: UAE: Entry and stay for persons in this category shall not be for more than 90 days in any 12 month period. BH: Entry and stay for persons in this category shall not be for more than three weeks. KSA: Entry and stay shall be for a period of no more than 180 days, including multiple entries. OM: Persons not based in Oman who visit Oman on behalf of a service supplier for business negotiations (and not for direct sale of services) or for doing preparatory work for establishing commercial presence in Oman. Entry for persons in this category		

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
	shall be for a period of 90 days. QT: Business Visitors: may enter and stay for an initial period of no more than 90 days. Business Visitors being a natural person who stays in Qatar for the purpose of participating in business meetings, business negotiations, preparation for establishing a commercial presence and other similar activities, without receiving remuneration within Qatar and does not engage in making direct sales to the general public. KW: Entry and stay shall be for one month and renewable for a maximum period of 90 days during one year.		
	B. Intra-corporate Transferees UAE: <u>Intra-corporate transferees:</u> managers, executives and specialists (as defined below) who have been in the employment of a juridical person of another Party outside the UAE, for a period of		UAE: - The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws. - Transparency: all

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
	not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. Entry will be subject to the following conditions: (i) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier. (ii) Their entry shall be for a period of three years subject to renewable for additional years. (iii) Their stay in the UAE will be subject to UAE labour and immigration laws. BH: <u>Intra-corporate transferees:</u> managers, executives and specialists (as defined below) who have been in the employment of a juridical person of an EFTA State outside Bahrain, for a period of not less than one year prior to the date of application for entry into		disciplines concerning labour, residency and work permits laws are publicly available.

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
	Bahrain and are being transferred to a branch or affiliate in Bahrain of the aforesaid juridical person. Entry will be subject to the following conditions: (i) Establishments and companies constituted in Bahrain that have 10 or more employees must employ a minimum of Bahraini staff equivalent to between 15% and 50% of their total workforce. The exact percentage depends on the service sector in which the establishment/company operates, availability of Bahraini staff qualified to perform said services, date of establishment/company (number of years in the business), and proof that the business can sustain the number of employees. (ii) Establishments and companies constituted in Bahrain with less than 10 employees must employ at least one Bahraini. The entry and stay for such natural persons shall be for a		

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
	period of two years, renewable for similar periods. KSA: Intra-corporate transferees of managers, executives and specialists (as defined below), who have work experience for a period of at least three years in the same field prior to the date of application for entry into the Kingdom, to an affiliate in Saudi Arabia of a juridical person. Entry and stay of such managers, executives and specialists shall be subject to the following conditions: (i) Their number shall be limited to 25% of the total workforce of each service supplier. However, a minimum of three persons will be allowed. Alternatively to the above, the service supplier may have the following option, the number of managers, executives and specialists of each service supplier shall be limited to 15%; and the number of other foreign employees (i.e. other than managers, executives, or specialists) of each 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
	supplier shall be limited to 10%, or vice versa. However, a minimum of two intra-corporate transferees will be allowed as compliant with the 15% threshold. (ii) Their entry and stay shall be for a period of two years, renewable for similar periods. (ii) Certain positions in a company may be reserved for Saudi nationals in all categories. These positions are recruitment and personnel, receptionists, cashiers, civil security guards, and transaction (government relations) follow up. OM: Foreign employees of juridical persons are limited to 20% of the total number of personnel of a service supplier. The entry of such natural persons shall be for a period of two years subject to renewal for two additional years with a maximum of four years.		

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
	QT: Intra-corporate transferee being a natural person who has been employed by a juridical person of the other Party for a period of not less than one year and who seeks temporary entry to provide services as a manager, an executive and a specialist (as defined below): - Managers and executives: Their entry and stay in Qatar for a three year initial period, renewable annually, even beyond the initial three-year period. - Specialists: may enter and stay for a period of no more than three years. KW: Natural persons employed by a juridical person of a Party for a period of not less than one year and who seek temporary entry to provide services as managers, executives and specialists (as defined below). Their entry shall be for a period of one year, renewable for additional one year.		

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>Definitions:</u> <u>Managers:</u> persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day to day operation, doesn't include first-line supervisor unless the employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service. <u>Executives:</u> Persons within an organization, who primarily direct the management of the organization, establish the goals and policies of the organization, exercise wide latitude in decision-making, and receive		

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
	only general supervision or direction from higher-level executives, the board of directors or stockholders of the business. Executives would not directly perform tasks related to the actual provision of service or services of the organization. <u>Specialists</u>: persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management. QT: A Specialist means a natural person who has acquired proficiency in some trade or profession through a diploma or long work experience.		
	C. Contractual service suppliers UAE: The Directorates of Naturalization and Residence in the emirates of the UAE are authorized to issue a 90 (ninety) day visa renewable for a further		

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
	equal period to enter the UAE subject to approval by the Ministry of Labour and Social Affairs. • This visa is issued to an applicant who is entering the UAE on a temporary mission connected with a private or public company or corporation operating in the UAE on condition that she or he is sponsored by one of its competent staff or by an official body and is a member of any of the following professions: (i) Businessmen (ii) Directors, Representatives, Sale Managers of companies and auditors. (iii) Representatives of companies and commercial enterprises delegated on a mission connected with a trade activity in the UAE. (iv) Engineers, physicians, lawyers and qualified technicians. BH:		

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
	Employees of contractual service suppliers, i.e. employees of juridical persons with no commercial presence in Bahrain, who have obtained a service contract in Bahrain requiring the presence of their employees in order to fulfil the contract. Entry and stay of such persons shall be for a period of no more than 180 days. KSA: Employees of contractual service suppliers, i.e. employees of juridical persons with no commercial presence in Saudi Arabia, who have obtained a service contract in Saudi Arabia requiring the presence of their employees in order to fulfil the contract. Entry and stay of such persons shall be for a period of no more than 180 days which would be renewable. Entry of such persons shall be allowed only for the following sub-sectors on business 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
	- Legal services (Part of CPC 861) - Architectural services (CPC 8671) - Urban planning and landscape architectural services (CPC 8674) - Engineering services (CPC 8672) - Integrated engineering services (CPC 8673) - Related scientific and technical consulting (CPC 8675) - Technical testing & analysis services (CPC 8676) - Translation services (CPC 87905) - Environmental services (all sub-sectors) (CPC 94010 + 94020 + 9403 + 9404 + 9405 + 9406 + 9409) - Services incidental to mining (CPC 883 + 5115)		

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
	- Management consulting services (CPC 8650) - Services related to management consulting (CPC 8660) - Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8866) - Accounting, auditing & bookkeeping (CPC 8621 + 8622) - Medical & dental services (CPC 9312) - Inter-disciplinary research and development services (CPC 85300) - Computer & related services (CPC 841-845 + 849) - Construction and related engineering services (CPC 511-518) - Travel agency and tour operator services, excluding for Umra and Hajj (CPC 7471) (Only KSA)		

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
	- Restaurant services, including catering services (except bars, nightclubs, etc.) (CPC 6421 + 6422 + 6423) QT & KW: Unbound. OM: Persons who are employees of an enterprise outside Oman, not having commercial presence in Oman, which has concluded a services contract with an enterprise engaged in substantive business in Oman and who provide a service in Oman as professionals on behalf of enterprise outside Oman. Entry and stay of persons in this category shall be for a period of 90 days.		
	D. Independent Professionals All GCC Member States except KSA: Unbound. KSA: Independent Professionals (i.e. natural persons) as part of a service contract with juridical		

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
	person in Saudi Arabia for rendering professional services in which he/she possesses the necessary academic credentials and professional qualifications with three years experience in the same field. Their entry and stay shall be for a period of 180 days, which may be renewable. Entry of such persons shall be allowed only for the following: - Computer & related services (CPC 841-845 + 849) - Construction & related engineering services (CPC 512, 513, 516 + 517) - Accounting, auditing and bookkeeping services (CPC 8621 + 8622) - Taxation services (CPC 87905) - Architectural services (CPC 8671) - Pilot & Crews - Legal services (part of CPC 861)		

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
	- Medical & dental services (CPC 9312) - Interdisciplinary research and development services (CPC 85300) - Management consulting services (CPC 8650) - Building cleaning services (CPC 874) Entry and stay shall be for a period of 90 days, which would be renewable for a similar period.		
	E. Installers and Maintainers All GCC Member States except BH & KSA: Unbound. BH & KSA: Qualified specialists supplying installation or maintenance services. The supply of that service has to occur on a contractual basis between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being juridical persons.		

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
	BH: Temporary entry is granted for a period of stay of no more than 180 days. KSA: Temporary entry is granted for a period of stay of no more than 90 days which would be renewable.		

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. <u>BUSINESS SERVICES</u>			
A. <u>Professional Services</u>			
a. Legal Services (CPC 861) UAE, KSA & QT: Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861) BH: Legal advisory services for foreign law and international law (Part of CPC 861) OM: Only for consultancy for home country law, third country law and international law (Part of CPC 861)	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except, KW: None. KW: Unbound. 3) UAE: Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement up to 100% foreign equity will be allowed. BH: (i) Non-Bahraini and non-GCC lawyers, resident in Bahrain, may supply legal advisory services in the territory of Bahrain, if employed by a lawyer licensed to	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) UAE: Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions. BH & OM: None. KSA: Non-Saudi lawyers cannot appear in courts to plead cases. QT: Non-Qatari lawyers cannot plead in Qatar courts.	

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
	practice law in Bahrain. (ii) For greater certainty, legal consultants of an EFTA State, either as individuals or firms, may supply legal advisory services in Bahrain, with respect to the laws of countries other than Bahrain, upon obtaining a license from the Bahrain authorities, if the individual providing the legal advice is licensed to practice in the jurisdiction with respect to which he is providing the advice. KSA: Foreign equity limited to 75%. OM: Foreign equity is limited up to 70%. QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership. KW: Unbound. 4) All GCC Member States except QT and KW: Unbound, except as indicated in the horizontal section.	KW: Unbound. 4) All GCC Member States except QT and KW: 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
	QT & KW: Unbound.	QT & KW: Unbound.	
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) UAE: Foreign equity is allowed up to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. BH: (i) If an audit office is a corporation, it shall be in the form of a professional specialized partnership. (ii) In the case of licensed foreign audit offices, each of them shall have an operational office in Bahrain under the responsibility of Bahraini partner (whether salarized or actual partner).	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) All GCC Member States except QT & KW: None. QT: None, except that services provider must demonstrate sufficient experience in the same field. KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KSA: Foreign equity limited to 75%, to go to 80% after three years from the entry into force of the Agreement. OM: Foreign equity is limited up to 70%. QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	4) All GCC, except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	
c. Taxation Services (CPC 8630) UAE & QT: Only the following sub-sectors: - Business tax planning and consulting (CPC 86301) - Business tax preparation and review services (CPC 86302)	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound.	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) QT: None. UAE & KSA: Foreign equity limited to 75%. BH: Taxation services are provided by registered audit firms in Bahrain: (i) If an audit office is a corporation, it shall be in the form of a professional specialized partnership. (ii) In the case of licensed foreign audit offices, each of them shall have an operational office in Bahrain under the responsibility of Bahraini partner (whether salarized or actual partner). OM: Foreign equity is limited up to 70%. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	3) All GCC Member States except QT & KW: None. QT: None, except that services provider must demonstrate sufficient experience in the same field. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	
d. Architectural Services (CPC	1) None.	1) 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
8671) e. Engineering Services (CPC 8672) f. Integrated Engineering Services (CPC 8673) g. Urban planning and landscape architectural services (CPC 8674)	2) None. 3) BH & KW: None. UAE & KSA: Foreign equity limited to 75%. OM: Foreign equity is limited up to 70%. QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
h. Medical and dental services (CPC 9312)	1) UAE, KSA & OM: None. BH, QT & KW: Unbound. 2) All GCC Member States except BH & KW: None. BH & KW: Unbound. 3) BH & KW: Unbound. QT: None.	1) UAE, KSA & OM: None. BH, KW & QT: Unbound. 2) All GCC Member States except BH & KW: None. BH & KW: Unbound. 3) All GCC Member States except BH & KW: 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
	KSA: Foreign equity is limited to 75%. UAE: Foreign equity is allowed up to 70%. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except BH & KW: Unbound, except as indicated in the horizontal section. BH & KW: Unbound.	BH & KW: Unbound. 4) All GCC Member States except BH, QT & KW: Unbound, except as indicated in the horizontal section. BH & KW: Unbound. QT: Unbound, except as indicated in the horizontal section. Residency required.	
i. Veterinary services (CPC 93201) For QT: CPC 932	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound.	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) BH & QT: None. KSA & UAE: Foreign equity is limited to 75%. KW: Unbound. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	3) All GCC Member States except KW: None. KW: Unbound. 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound, except as indicated in the horizontal section. Residency required. KW: Unbound.	
B. <u>Computer and Related Services</u> a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation services (CPC 842) c. Data processing services (CPC 843)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Data base services (CPC 844) Maintenance and repair services of office machinery and equipment including computers (CPC 845) (Excluding QT & KW) e. Other computer services (CPC 849) (Excluding QT)	3) UAE: - None for services under CPC 841-845. - For CPC 849 foreign equity is limited to 70%. Within seven years from the entry into force of the Agreement 100% foreign equity will be allowed. BH, KSA, QT & KW: None. OM: Foreign equity is limited up to 70%. Commercial presence of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Research and Development Services</u> a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852) c. Interdisciplinary R&D services (CPC 853)	1) None. 2) None. 3) All GCC Member States except OM: None. OM: Foreign equity is limited up	1) None. 2) None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	to 70%. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
E. <u>Rental and Leasing Services without Operators</u> UAE: excluding rental and leasing services relating to cars			
a. Relating to ships (CPC 83103) QT: Excluded	1) All GCC Member States except OM, QT & KW: None.	1) All GCC Member States except OM, QT & KW: None.	
b. Rental to aircraft (CPC 83104) (Only KSA & QT)	OM, QT & KW: Unbound.	OM, QT & KW: Unbound.	
c. Relating to other transport equipment (CPC 83101 + 83102 + 83105) QT: Excluded	2) All GCC Member States except OM, QT & KW: None. OM, QT & KW: Unbound.	2) All GCC Member States except OM, QT & KW: None. OM, QT & KW: Unbound.	
d. Relating to other machinery and equipment (CPC 83106 – 83109) QT: Only CPC 83106 + 83109	3) All GCC Member States except UAE, OM & KW: None. UAE: Foreign equity limited to 70%. OM & KW: Unbound.	3) All GCC Member States except OM & KW: None. OM & KW: Unbound.	
e. Leasing or rental services concerning household goods (CPC 832) (Only KSA)	4) All GCC Member States except OM, QT & KW: Unbound, except as indicated in the horizontal	4) All GCC Member States except OM, QT & KW: Unbound, except as indicated in the horizontal	

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
	section. OM, QT & KW: Unbound.	section. OM, QT & KW: Unbound.	
F. <u>Other Business Services</u>			
a. Advertising services (CPC 871) KSA: Only for sale or leasing services of advertising space or time (CPC 8711)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE: Foreign equity limited to 70%. OM: Foreign equity is limited up to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: 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
	QT: Unbound	QT: Unbound.	
b. Market research and public opinion polling services (CPC 864) KSA, OM & QT: Only market research services (CPC 86401)	1) None. 2) None. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited up to 70%. 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. Management consulting services (CPC 8650) QT: CPC 865	1) None. 2) None. 3) None.	1) None. 2) None. 3) All GCC Member States except QT: None. QT: None, except that services provider must demonstrate sufficient experience in the same	

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) Unbound, except as indicated in the horizontal section.	field. 4) Unbound, except as indicated in the horizontal section.	
d. Services related to Management Consulting (CPC 8660)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) All GCC Member States except QT: None. QT: None, except that services provider must demonstrate sufficient experience in the same field. 4) Unbound, except as indicated in the horizontal section.	
e. Technical testing and analysis services (CPC 8676)	1) None. 2) None. 3) All GCC Member States except OM: None. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	

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
	the horizontal section.	the horizontal section.	
f. Services incidental to agriculture, hunting and forestry (CPC 881) BH: Only the following sub-sector: - Services incidental to agriculture (CPC 88110)	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE & QT: Unbound. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except UAE & QT: Unbound, except as indicated in the horizontal section. UAE & QT: Unbound.	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 4) All GCC Member States except UAE & QT: Unbound, except as indicated in the horizontal section. UAE & QT: Unbound.	
g. Services incidental to fishing (CPC 882)	1) All GCC Member States except OM & KW: Unbound. OM & KW: None.	1) All GCC Member States except OM & KW: Unbound. OM & KW: 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
	2) All GCC Member States except OM & KW: Unbound. OM & KW: None. 3) All GCC Member States except OM & KW: Unbound. OM: Foreign equity is limited up to 70%. KW: None. 4) All GCC Member States except OM & KW: Unbound. OM & KW: Unbound, except as indicated in the horizontal section.	2) All GCC Member States except OM & KW: Unbound. OM & KW: None. 3) All GCC Member States except OM & KW: Unbound. OM & KW: None. 4) All GCC Member States except OM & KW: Unbound. OM & KW: Unbound, except as indicated in the horizontal section.	
h. Services incidental to mining (CPC 883+5115) BH, KSA & OM only BH: limited to CPC 883	1) None. 2) None. 3) BH & KSA: None. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	

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
	the horizontal section.	the horizontal section.	
i. Services incidental to manufacturing (CPC 884+885, except for 88442)	1) All GCC Member States except UAE, BH & QT: None. UAE, BH & QT: Unbound. 2) All GCC Member States except BH & QT: None. BH & QT: Unbound. 3) UAE: Foreign equity limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%. BH & QT: Unbound. KSA & KW: None. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except BH & QT: Unbound, except as indicated in the horizontal section. BH & QT: Unbound.	1) All GCC Member States except UAE, BH & QT: None. UAE, BH & QT: Unbound. 2) All GCC Member States except BH & QT: None. BH & QT: Unbound. 3) All GCC Member States except BH & QT: None. BH & QT: Unbound. 4) All GCC Member States except BH & QT: Unbound, except as indicated in the horizontal section. BH & QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
j. Services incidental to energy distribution (CPC 887) KSA & OM only	1) None. 2) None. 3) KSA: None. OM: Foreign equity is limited up to 70%. 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 to scientific and technical consulting services (CPC 8675)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity limited to 75%. After 5 years from the entry into force of the Agreement foreign equity will be allowed up to 100%.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	OM: Foreign equity is limited up to 70%. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861-8866)	1) All GCC Member States except UAE & QT: None UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE &-QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None UAE: Foreign equity limited to 75%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.	1) All GCC Member States except UAE & QT: None UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None UAE &-QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	OM: Foreign equity is limited up to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
o. Building-Cleaning Services (CPC 874) (KSA excluded)	1) UAE, BH & QT: Unbound. OM & KW: None. 2) UAE, BH & QT: Unbound. OM & KW: None. 3) UAE: Foreign equity is allowed up to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. BH & QT: Unbound. OM: Foreign equity is limited up to 70%.	1) UAE, BH & QT: Unbound. OM & KW: None. 2) BH & QT: Unbound. UAE, OM & KW: None. 3) All GCC Member States except OM & KW: Unbound. OM & KW: 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
	KW: None. 4) UAE, OM & KW: Unbound, except as indicated under horizontal section. BH & QT: Unbound.	4) UAE, OM & KW: Unbound, except as indicated under horizontal section. BH & QT: Unbound.	
p. Photographic Services (CPC 8750) For QT: CPC 875	1) All GCC Member States except OM: None. OM: Unbound. 2) All GCC Member States except OM: None. OM: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Unbound. 4) All GCC Member States except OM & QT: Unbound, except as	1) All GCC Member States except OM: None. OM: Unbound. 2) All GCC Member States except OM: None. OM: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE, OM & QT: Unbound. 4) All GCC Member States except OM & QT: Unbound, except as	

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
	indicated in the horizontal section. OM & QT: Unbound.	indicated in the horizontal section. OM & QT: Unbound.	
q. Packaging Services (CPC 8760) For QT: CPC 876	1) None. 2) None. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
r. Printing and publishing services (CPC 88442)	1) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 2) All GCC Member States except UAE, KSA & KW: Unbound.	1) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 2) All GCC Member States except UAE, KSA & KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	UAE, KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE: Foreign equity is allowed up to 70%. KSA & KW: None. 4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	UAE, KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	
s. Convention services (CPC 87909)*	1) None. 2) None.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound.	

The () indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.

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) All GCC Member States except UAE & OM: None. UAE: Foreign equity is allowed up to 70%. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
t. Other (CPC 879) For OM: - Specialty design services (CPC 87907) For BH: - Translation services (CPC 87905) - Specialty design services (CPC 87907) For KSA: Other (e.g. public relations services) - Translation services (CPC 87905)	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) UAE: - Foreign equity is allowed up to 75%. - For CPC 87905, foreign equity is allowed up to 75%. Within 5 years from the entry into force of	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except QT & KW: None. QT & KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Specialty design services (CPC 87907)	the Agreement 100% foreign equity will be allowed. BH & KSA: None. OM: Foreign equity is limited up to 70%. QT & KW: Unbound. 4) All GCC Member States except UAE, QT & KW: Unbound, except as indicated in the horizontal section. UAE, QT & KW: Unbound.	4) All GCC Member States except UAE, QT & KW: Unbound, except as indicated in the horizontal section. UAE, QT & KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. <u>COMMUNICATION SERVICES</u> KW: Will submit an offer on postal and courier services by December 2012. This offer will be in conformity with international rules and standards pertaining to transparency. It will ensure non-discriminatory treatment, and may consider the possibility: (1) to own and control a majority share of establishments in Kuwait, (2) not to limit cross-border supply of express delivery services.			
A. <u>Postal Services</u> (CPC 7511) Excluding: BH, KSA, OM, QT & KW			KSA: When consultancy related to the provision of postal services (CPC 7511**) are privatized, they will also be opened for foreign service suppliers.
Only handling of documents, letter posts, and parcels UAE only	1) None. 2) None. 3) Foreign equity limited to 49%. 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>Courier Services</u> (CPC 7512)			
BH: Only multi-modal courier services (foreign destinations)	1) All GCC Member States except QT & KW: None.	1) All GCC Member States except QT & KW: None.	KSA: - Foreign express

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
only, excluding letters) QT: Land-based international courier services only	QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) UAE: foreign equity limited to 49%. BH: The investment capital should be no less than 100,000 Bahraini Dinar. KSA: None. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. QT: The number of foreign suppliers is frozen at the level existing on March 1995 (6 firms). KW: Unbound. 4) All GCC Member States except KW: Unbound, except as	QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as	delivery operators will have a treatment no less favourable than that accorded to the Postal Office for its activities in express delivery.

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
	indicated in the horizontal section. KW: Unbound.	indicated in the horizontal section. KW: Unbound.	
C. <u>Telecommunication Services:</u> PART ONE (Excluding KSA, QT ³ & KW)			
KW: Will submit an offer on communications services by December 2012. This offer will be in conformity with international rules and standards pertaining to transparency. It will ensure non-discriminatory treatment, and may consider the possibility: (1) to own and control a majority share of establishments in Kuwait, (2) not to limit cross-border supply of express delivery services.			
HORIZONTAL COMMITMENTS: - The commitments taken are based on the scheduling principles provided by the following WTO documents: “Notes for scheduling Basic Telecom Services Commitments” (S/GBT/W/2/Rev.1) and “Market Access Limitations on Spectrum Availability” (S/GBT/W/3). - This Schedule on basic telecommunication does not include any broadcasting services. UAE: - This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the TRA regulatory framework on different issues including but not limited to the spectrum license.⁴ OM: Reference to CPC codes do not apply to Oman.			
	3) UAE: Any network installed in		

³ QT: Places “Unbound” for all modes under Market Access and National Treatment for all sub-sectors under this sector pending the completion of the process of the Qatar Domestic Regulations.

⁴ “Broadcasting services” is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, television transmissions or other types of transmissions. In the Telecommunications Law of the UAE, broadcasting is not part of basic telecommunication 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
	UAE must be operated by a company registered in UAE, the foreign equity of which shall be limited to 49%.		
a. Voice telephone services (CPC 7521) BH: Including the following sub-sectors: - Public telephone services (CPC 75211) - Public long distance telephone services (CPC 75212) - Mobile telephone services (CPC 75213)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
b. Packet-switched data transmission services (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain.	1) UAE & BH: None, except as indicated in the market access column. OM: 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
	Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain	2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
c. Circuit-switched data transmission services (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: 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
	BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
d. Telex services (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services.	1) UAE & BH: None, except as indicated 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
	BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.	OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
e. Telegraph services (CPC 7522**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated	

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
	purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in	in the market access column. BH & OM: None. 3) None. 4) Unbound, except as indicated in	

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
	the horizontal section.	the horizontal section.	
f. Facsimile services (CPC 7521** + 7529**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
g. Private leased circuit services (CPC 7522** + 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications	1) UAE & BH: None, except as indicated in the market access column. OM: 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
	licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up	2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
h. Electronic mail (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None.	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: 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) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
i. Voice mail (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in	1) UAE & BH: None, except as indicated in the market access column. OM: 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
	Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either:	2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
j. On-line information and database retrieval (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: 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
	framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
k. Electronic data interchange	1) UAE: Only companies with	1) UAE & BH: None, except as	

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
(EDI) (CPC 7523)	commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required	indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
1. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None.	1) UAE & BH: None, except as indicated in the market access column. OM: 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
	2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.	2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
m. Code and protocol conversion (n.a.)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State. BH & OM: None. 3) UAE: (i) Duopoly until 31 December 2015.	1) UAE & BH: None, except as indicated in the market access column. OM: None. 2) UAE: None, except as indicated in the market access column. BH & OM: None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
o. Others: (Only OM) - Mobile and personal communications services and systems - including the following services:	1) None. 2) None. 3) Foreign equity is limited up to 70%. Commercial presence in the	1) None. 2) None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- o Mobile/Cellular service. - o Analogue/digital services - o Personal communication services. - o Mobile data services • Paging services • Internet • Payphone and Calling Card Services	form of wholly foreign-owned subsidiaries is permitted. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
C. <u>Telecommunication Services</u>: PART TWO The commitment on telecommunication services of KSA is in the following 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
HORIZONTAL COMMITMENTS: General conditions for this sub-sector: The commitments taken by the Kingdom of Saudi Arabia are based on the scheduling principles provided by the following WTO documents: Notes for scheduling Basic Telecom Services Commitments (S/GBT/W/2/Rev.1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3). This commitment is subject to the following general conditions: - Any telecom service supplied in Saudi Arabia on a commercial presence basis (Mode 3) must be supplied by a company registered in Saudi Arabia, the foreign equity of which shall be limited to the percentage levels mentioned below. - This schedule on basic telecommunication does not include any broadcasting services⁵ - Cross-border supply is subject to commercial agreement with a legal entity/entities licensed or authorized by the Communications And Information Technology Commission (CITC) in the Kingdom of Saudi Arabia.			
1. <u>Basic telecommunication services</u> - Public Fixed – facilities-based a. Voice telephone services f. Facsimile services i. Voice mail	(1) None (2) None (3) None, except services offered as public telecommunications services must be provided by a public joint stock company. Foreign equity is limited to 60. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
<u>Public Fixed – non-facilities-based</u> <u>Private fixed – facilities-based or</u>	(1) None (2) None (3) None, except foreign equity shall	(1) None (2) None (3) None	

⁵ A broadcasting service is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, or television transmissions. However, carrying a signal between broadcasting stations and transmitters is part of telecommunications 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
<u>non-facilities based</u> a. Voice telephone services f. Facsimile services i. Voice mail	be limited to 70% . (4) Unbound, except as indicated in the horizontal section	 (4) Unbound, except as indicated in the horizontal section	
2. <u>Public or Private – facilities-based or non-facilities-based</u> b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services e. Telegraph services g. Private leased circuit services - Value-added services h. Electronic mail j. On-line information and data base retrieval k. Electronic data interchange (EDI) l. Enhanced/value-added facsimile services, including store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (incl.	(1) None (2) None (3) None, except foreign equity shall be limited to 70%. (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
o. transaction processing) Paging p. Internet Services			
3. <u>Others</u> Mobile telephone services A.1. Public Mobile – facilities-based a. Voice f. Facsimile i. Voice mail	(1) None (2) None (3) None, except that mobile voice services offered as a facilities-based public telecommunications service must be provided by a public joint stock company. Foreign equity shall be limited to 60%. (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.2. Private Mobile (facilities-based or non-facilities based) and Public Mobile non-facilities-based a. Voice f. Facsimile i. Voice mail Satellite services: - VSAT - GMPCS - Sale of satellite capacity to legal entities licensed or authorized by CITC to use such capacity in the Kingdom of Saudi Arabia.	(1) None (2) None (3) None, except that foreign equity shall be limited to 70%. (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
D. <u>Audiovisual Services</u>			
PART I: KSA only			
1. References below to “home video entertainment” include, but are not limited to, video tapes and digitally encoded video. 2. Nothing in this commitment shall require Saudi Arabia to provide a means of exhibition or transmission of audiovisual services not offered by the Saudi Government to the public generally.			
a. Motion picture and home video entertainment distribution services (CPC 96113) to other industries for public entertainment, television broadcasting, or sale or rental to others ⁶	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.	
PART II: OM only			

⁶ For purposes of clarity, this commitment relates only to the distribution, i.e., licensing of motion pictures of videotapes, and does not cover their television broadcast.

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. Motion picture and videotape distribution services (CPC 9611)	1) None. 2) None. 3) Foreign equity limited to 49%. 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. Cinema ownership & operation (CPC 9612)	1) None. 2) None. 3) Foreign equity limited to 51%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
3. <u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			
A. <u>General Construction Work for Buildings</u> (CPC 512)	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: None.	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: 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
	2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: (i) Foreign equity is allowed up to 49%. After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars.	2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
B. <u>General Construction Work for Civil Engineering</u> (CPC 513)	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: (i) Foreign equity is allowed up to	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC States except QT: None QT: Unbound. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	49%. After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars. OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies.		

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) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
C. <u>Installation and Assembly Work</u> (CPC 514 + 516)	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: (i) Foreign equity is allowed up to 49% After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars. OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
D. <u>Building Completion and Finishing Work</u> (CPC 517)	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: None.	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: 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
	2) None. 3) All GCC Member States except UAE & OM: None. UAE: (i) Foreign equity is allowed up to 49% After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars. OM: up to 100% foreign equity	2) None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
E. <u>Other</u> (Excluding KW): Pre-erection work at construction sites (CPC 511) Special trade construction work (CPC 515) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)	1) UAE & QT: Unbound*. BH & KSA: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) UAE: (i) Foreign equity is allowed up to 49%. After two years from the entry into force of the Agreement, foreign equity is	1) UAE & QT: Unbound*. BH & KSA: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	allowed up to 51% and after seven years, 70%. (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar. BH & KSA: None. OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies. QT: Unbound.		

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
4. <u>DISTRIBUTION SERVICES</u>			
A. <u>Commission Agents' Services</u> (CPC 621) UAE, KSA & QT: Excluded BH: Excluding CPC 62113	1) BH, OM: None. KW: Unbound. 2) BH, OM: None. KW: Unbound. 3) BH & KW: None. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) OM, BH: None. KW: Unbound. 2) OM, BH: None. KW: Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Wholesale Trade Services</u> (CPC 622) BH: Excluding CPC 62271	1) All GCC Member States except UAE & KW: None. UAE & KW: Unbound.	1) All GCC Member States except UAE & KW: None. UAE & KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
KSA: Including CPC 6111, 6113, 6121	2) All GCC Member States except UAE & KW: None. UAE & KW: Unbound. 3) UAE: foreign equity is allowed up to 49%. BH, QT & KW: None. KSA: None, except: - Foreign equity limited to 75%. - Minimum foreign investment of Saudi Riyals 20 million by each service supplier. - Minimum size of outlets may be prescribed. - Minimum of 15% Saudi employees to be trained each year. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	2) All GCC Member States except UAE & KW: None. UAE & KW: Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Retailing Services</u>			
QT: Excluded			

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
- Food Retailing Services (CPC 631) - Non-food Retailing Services (CPC 632) BH & KW: Excluding CPC 63297	1) BH, KSA & OM: None. UAE & KW: Unbound. 2) BH, KSA & OM: None. UAE & KW: Unbound. 3) UAE: foreign equity is allowed up to 49%. BH & KW: None. KSA: None, except: - Foreign equity limited to 75%. - Minimum foreign investment of Saudi Riyals 20 million by each service supplier. - Minimum size of outlets may be prescribed. - Minimum of 15% Saudi employees to be trained each year. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) BH, KSA & OM: None. UAE & KW: Unbound. 2) BH, KSA & OM: None. UAE & KW: Unbound. 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
- Sales of motor vehicles (CPC 6111) - Sales of parts and accessories of motor vehicles (CPC 6113) (Excluding KW) - Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121)	1) BH, KSA & OM: None. UAE & KW: Unbound. 2) BH, KSA & OM: None. UAE & KW: Unbound. 3) UAE: foreign equity is allowed up to 49%. BH & KW: None. KSA: None, except: - Foreign equity limited to 75%. - Minimum foreign investment of Saudi Riyals 20 million by each service supplier. - Minimum size of outlets may be prescribed. - Minimum of 15% Saudi employees to be trained each year. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) BH, KSA & OM: None. UAE & KW: Unbound. 2) BH, KSA & OM: None. UAE & KW: Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Retail Sale of Motor Fuel (CPC	1) None.	1) 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
613) KSA only	2) None. 3) None, except: - Foreign equity limited to 75%. - Minimum foreign investment of Saudi Riyals 20 million by each service supplier. - Minimum size of outlets may be prescribed. - Minimum of 15% Saudi employees to be trained each year. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
D. <u>Franchising</u> (CPC 8929) QT & KW excluded	1) BH & OM: None. UAE, & KSA: Unbound. 2) BH, KSA & OM: None. UAE: Unbound. 3) UAE: foreign equity is allowed up to 49%. BH: None. KSA: None, except:	1) BH & OM: None. UAE & KSA: Unbound. 2) BH, KSA & OM: None. UAE: Unbound. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Foreign equity limited to 75%. - Foreigner should be authorized in his own country to practice franchising or be a partner in an authorized company for a period no less than five years without interruption. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
5. <u>EDUCATIONAL SERVICES</u>			
A. <u>Primary Education Services</u> (CPC 921) (only KSA) B. <u>Secondary Education Services</u> (CPC 922) C. <u>Higher Education Services</u> (CPC 923) D. <u>Adult Education</u> (CPC 924) E. <u>Other Education Services:</u> For OM: CPC 929 For KSA: only technical (part of CPC 929)	1) All GCC Member States except BH & KW: None. BH & KW: Unbound. 2) All GCC Member States except BH & KW: None. BH & KW: Unbound. 3) UAE: (i) Foreign equity is allowed up to 100%. (ii) Natural persons of an EFTA State may be required to obtain	1) All GCC Member States except BH, QT & KW: None. BH, QT & KW: Unbound. 2) All GCC Member States except BH & KW: None. BH & KW: Unbound. 3) All GCC Member States except BH & KW: None. BH & KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
UAE & QT: Excluding public education	authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. BH & KW: Unbound. KSA & QT: None. OM: Foreign equity is limited up to 70%. 4) UAE, KSA & OM: Unbound, except as indicated in the horizontal section. BH, QT & KW: Unbound.	4) UAE, KSA & OM: Unbound, except as indicated in the horizontal section. BH, QT & KW: Unbound.	
6. <u>ENVIRONMENTAL SERVICES</u>			
A. <u>Sewage services</u> (CPC 9401) BH: Only Maintenance, and repair of existing sewage systems, pollution abatement services, analytical and sampling collection services, as well as	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None.	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except KW: 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
monitoring evaluation and consultancy for treatment systems KSA & OM: Applies only to CPC 94010	QT & KW: Unbound. 3) UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. BH, KSA & QT: None. OM: Foreign equity is limited up to 70%. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	
B. <u>Refuse disposal services</u> (CPC 9402) For KSA: CPC 94020	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound.	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Sanitation and similar services</u> (CPC 9403)	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	

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
	QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	QT & KW: None. QT & KW: Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
D. <u>Other</u>			
- Cleaning services for exhaust gases (CPC 94040) - KSA: CPC 9404	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	

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
	QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	QT & KW: None. QT & KW: Unbound. 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
Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound. 2) Unbound. 3) All GCC Member States except UAE & QT: Unbound. UAE: Foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. QT: None. 4) All GCC Member States except UAE & QT: Unbound. UAE & QT: Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 4) All GCC Member States except UAE & QT: Unbound. UAE & QT: Unbound, except as indicated in the horizontal section.	
Noise abatement services (CPC 9405)	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	

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
	QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	QT & KW: None. QT & KW: Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Nature and landscape protection services (CPC 9406)	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None.	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: 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
	QT & KW: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	QT & KW: Unbound. 3) None. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	
- Other environmental protection services (CPC 9409) - BH: Only monitoring, controlling and damage assessment (CPC 9409) - KSA: Including environmental impact assessment.	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	

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
	QT & KW: None. QT & KW: Unbound. 3) UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. BH, KSA & QT: None. OM: Foreign equity is limited up to 70%. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	
7. FINANCIAL SERVICES			
<u>Horizontal Commitments:</u> UAE: Commercial presence is allowed up to 100% foreign equity in Dubai International Financial Centre (DIFC) for the following activities: banking services (investment banking, corporate banking, and private banking); capital markets (equity, debt instruments, derivatives and			

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
commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; business processing operations and ancillary services.			
PART I (UAE, BH, OM, QT & KW)			
A. <u>Insurance and insurance-related services</u>			
<u>Horizontal Commitments:</u> UAE: General conditions: - The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of an EFTA State does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE. - Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws. - Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, the UAE shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities. QT: General condition: - Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, QT shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities.			
(i) Direct insurance (including co-insurance):			
(a) Life UAE & BH: Life and health insurance services	1) UAE: Commercial presence is required. OM: None.	1) UAE: Commercial presence is required. OM: 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
UAE: • CPC 81211 and CPC 81212. • Excluding pension fund management. KW: Includes only annuity, disability, income, accident and health insurance services	BH & QT: Unbound. KW: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) UAE: • Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. • Foreign equity is allowed up to 25% of the capital of UAE life and non-life insurance companies. BH: None. 100% foreign ownership is permitted. Insurance activities must be	BH & QT: Unbound. KW: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	undertaken by private or public joint-stock companies only. Foreign companies may set up a branch or a representative office. OM: Up to 100% foreign equity is allowed. Branches are also permitted. QT: Unbound. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
(b) Non-life insurance services For the UAE: CPC 8129 Including accidents insurance services	1) UAE: Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance	1) UAE: Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance.	

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
KW: Includes the following only: - Disability income - Accident and health insurance and contracts of fidelity bonds - Performance bonds or similar contracts of guarantee - Marine and aviation insurance services (MAT)	OM: None. BH: Unbound, except none for insurance risks relating to following: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and (ii) goods in international transit. QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar. KW: commercial presence is required. 2) All GCC Member States except UAE: None. UAE: Unbound for all non-life insurance services except marine shipping and commercial	OM & QT: None. BH: Unbound, except none for insurance risks relating to following: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and (ii) goods in international transit. KW: Unbound. 2) All GCC Member States except UAE: None. UAE: Unbound for all non-life insurance services except marine shipping and commercial aviation	

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
	aviation insurance. None for marine and aviation insurance. 3) UAE: - Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. - The establishment of joint ventures with UAE life and non-life insurance companies is not allowed. BH: None. 100% foreign ownership is permitted. Insurance activities must be undertaken by private or public joint-stock companies only. Foreign companies may set up a branch or a representative office. OM: Up to 100% foreign equity	insurance. None for marine and aviation insurance. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	is allowed. Branches are also permitted. QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
(ii) Reinsurance & retrocession For the UAE: Other insurance services n.e.c. (CPC 81299)	1) All GCC Member States except QT: None. QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar.	1) 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
	2) None. 3) UAE: Foreign equity limited to 49%. BH: None. 100% foreign ownership is permitted. Insurance activities must be undertaken by private or public joint-stock companies only. Foreign companies may set up a branch or a representative office. OM: Up to 100% foreign equity is allowed. Branches are also permitted. QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital.	2) None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
(iii) Insurance intermediation, such as brokerage and agency services UAE: Only brokers dealing with direct insurance⁷ (CPC 8140**)	1) UAE: Commercial presence is required, except for marine shipping and commercial aviation insurance and re-insurance intermediation services. None for marine shipping and commercial aviation insurance and reinsurance intermediation services. BH: Unbound, except none for the following: (a) Insurance risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and (ii) goods in international transit.	1) UAE: None, except as indicated in the market access column. BH: Unbound, except none for the following: (a) Insurance risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and (ii) goods in international transit. (b) Reinsurance and retrocession. OM: None. QT & KW: Unbound.	

⁷ For greater certainty "Direct Insurance" means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (including accident insurance (CPC 8129).

** Indicates that the service specified 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
	(b) Reinsurance and retrocession. OM: None. QT & KW: Unbound. 2) All GCC Member States except UAE & QT: None. UAE: Commercial presence is required. QT: Unbound. 3) UAE: Foreign equity limited to 49%. BH: None. 100% foreign ownership is permitted. Foreign companies may set up a branch or a representative office. OM: Up to 100% foreign equity is allowed. Branches are also permitted. QT: Unbound. KW: Market access is through the following means only: Appointment of Kuwaiti agent.	2) All GCC Member States except UAE & QT: None. UAE: None, except as indicated in the market access column. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services KW: Only for services auxiliary to insurance that comprises of actuarial, loss adjusters, average adjusters and consultancy services Excluding UAE (UAE's commitment is listed below)	1) All GCC Member States except QT & KW: None. QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar. KW: Unbound. 2) None. 3) BH: None. 100% foreign ownership is permitted. Foreign companies may set up a branch or a representative office. OM: Up to 100% foreign equity is allowed. Branches are also	1) All GCC Member States except KW: None. KW: Unbound. 2) None. 3) All GCC Member States except KW: None. KW: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	permitted. QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. • Loss adjusters and average adjusters can establish branch offices. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
Insurance consultancy (CPC 81402) (UAE only)	1) None. 2) None. 3) Foreign equity limited to 49%. 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
Actuarial services (CPC 81404) (UAE only)	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the territory of its country into the territory of the UAE). 2) None. 3) Participation of foreign capital limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None, expect as indicated in the market access column. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Loss Adjustment, risk assessment and claim settlement services (CPC 81403) (UAE only)	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Banking and other financial services</u> (excluding insurances)			
Horizontal commitments:	3) OM:		

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) Foreign equity is allowed up to 70%. However, commercial presence in the form of wholly foreign-owned subsidiaries and branches of foreign banks and other financial services suppliers are permitted. (ii) The aggregate holding by (a) an individual and his relating parties, (b) an incorporated body and its related parties, (c) a Joint-Stock Company or a Holding Company & its related parties, in a locally incorporated bank (other than wholly foreign-owned subsidiaries), shall not exceed 35% of the voting shares of the bank.		
(v) Acceptance of deposits and other repayable funds from the public	1) All GCC Member States except UAE & QT: Unbound.	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	

⁸ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	UAE & QT: None. 2) None. 3) OM: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities. (iv) Foreign equity is limited to 49%. BH: None. 100% foreign ownership is permitted for banks to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only. KW: Unbound except for: Banking business maybe practiced by institutions set up in the form of joint-stock companies, the shares of which are placed for public subscription. Branches of foreign	2) None. 3) All GCC Member States except BH, KW & QT: None. BH: Unbound for sub-branching. Otherwise, none. KW & QT: Unbound except as indicated in mode (3) in the market access column of this sub-sector.	

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
	banks licensed to operate in the State of Kuwait, may be exempted from this provision by a decision of the Council of Ministers. Funds allocated for opening a foreign bank's branch in the State of Kuwait, should not be less than fifteen million Dinars. - Foreign bank branches located in the State of Kuwait, should maintain independent accounts for all their operations in Kuwait, including balance sheet and profit & loss accounts. A foreign bank's branch is deemed as one bank in the application of the provisions of the law No.32 of the year 1968. The Central Bank of Kuwait lays down the minimum principles, rules and regulations to be complied with in regard to the licensing and operations of foreign bank's branches in Kuwait. - Non-Kuwaiti investors are permitted to own and trade in bank shares in the Kuwait Exchange Market (KSE). An approval of the Central Bank of Kuwait is required to own more		

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
	than 5% of a domestic bank shares. This applies to any individual or group of investors, connected by juristic or economic means, either by mutual ownership or by consolidated management or by joint interest, that will be considered as a single investor entity. Non-Kuwaiti investors may exceed the ownership of 49% in the capital of any individual domestic bank, after attaining the approval of the Council of Ministers, upon consulting the Central Bank of Kuwait. • No institutions other than those registered in the Register of Banks are allowed to practice banking business or use in their business addresses, publications or advertisements the terms: "bank", "banker", "bank owner" or any other wording the usage of which may mislead the public as to the nature of the institution. No institutions other than those registered in the Central Bank Register of Banks or Register of Investment Companies are		

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
	allowed to receive money for investment from third parties. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services⁸ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal	4) All GCC Member States except QT & KW: Unbound, except as indicated in the	

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
	section. QT: Unbound. KW: Unbound except for the Following: - The cases indicated in mode (3) "KW" above. - The ratio of Kuwaiti national labor force in a bank to the bank's total labor force should be not less than 50%, or the ratio defined by the Council of Ministers whichever is higher. Branches of foreign banks are bound to comply with that ratio within three years from the date of their licensing to operate in the State of Kuwait.	horizontal section. QT: Unbound. KW: Unbound except as indicated in mode (4) in the market access column of this sub-sector.	
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	

⁹ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of

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) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH: None. 100% foreign ownership is permitted for banks to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only. OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in	2) None. 3) All GCC Member States except BH & KW: None. BH: Unbound for sub-branching. Otherwise, none. KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (v).	

stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services⁹ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (v). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except as indicated in mode (4) in the market access column of the sub-sector (v).	KW: Unbound except for the two cases indicated in mode (4) in the market access column of the sub-sector (v).	
(vii) Financial leasing	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%.	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) All GCC Member States except BH & KW: None. BH: Unbound for sub-branching. Otherwise, none. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

¹⁰ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	BH: None. 100% foreign ownership is permitted for banks to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only. OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁰ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside		

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
	any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the following: • The cases indicated in mode (3) in the market access column of the sub-sector (v); • License may be issued for incorporating Kuwaiti Companies wherein foreigners may own 100% equity of the company capital in accordance with the terms and conditions determined by the Council of Ministers. • Licensing for incorporating companies for leasing and investment maybe issued in Kuwaiti or foreign capital, totally or partially. The head quarter of leasing and investment companies should be located in the State of Kuwait. Incorporators execute a Memorandum and Articles of Association for the company to be approved by the Ministry of Commerce and Industry and the Central Bank of Kuwait.		

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) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) UAE: (i) No limitation for establishment of representative offices;	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) All GCC Member States except BH & KW: None.	

¹¹ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH: None. 100% foreign bank ownership is permitted to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only. OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹¹ in accordance with	BH: Unbound for sub-branching. Otherwise, none. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

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
	and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the following: • The cases indicated in mode (3) in the market access column of the sub-sector (v); • License may be issued for incorporating Kuwaiti companies wherein foreigners may own 100% equity of the company capital in accordance with the terms and conditions determined by the Council of Ministers. 4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound except for the cases indicated in mode (4) in	4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound except for the cases indicated in mode (4) in the	

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
	the market access column of the sub-sector (v).	market access column of this sub-sector.	
(ix) Guarantees and commitments	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH: None. 100% foreign bank ownership is permitted for banks	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) All GCC Member States except BH & KW: None. BH: Unbound for sub-branching. Otherwise, none. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

¹² This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only. OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹² in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar		

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
	Financial Centre. KW: Unbound except for cases indicated in mode (3) in the market access column of the sub-sector (vii). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (vii).	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-sector.	
(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the	1) UAE & QT: None. BH: Unbound for equities. None, for fixed income trading.	1) UAE & QT: None. BH: Unbound for equities. None, for fixed income trading.	

¹³ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
following: A. money market instruments (including cheques, bills, certificates of deposits); B. foreign exchange; C. derivative products including, but not limited to, futures and options; D. exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; E. transferable securities; F. other negotiable instruments and financial assets, including bullion.	OM & KW: Unbound. 2) None. 3) All GCC Member States except UAE, QT & KW: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial	OM & KW: Unbound. 2) None. 3) All GCC Member States except KW: None. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

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
	services¹³ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (vii). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) of the market access column of the sub-sector (v).	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-sector.	

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
(xi) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) All GCC Member States except BH: None. BH: Unbound for equity and other securities listed in the Bahrain Stock Exchange (BSE). 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None.	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) All GCC Member States except BH: None. BH: Unbound. 3) All GCC Member States except KW: None. KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (v).	

¹⁴ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁴ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the following: • The cases indicated in mode (3) in the market access column of the sub-sector (v).		

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
	The underwriting and the exchange of foreign securities (shares, bonds, mutual funds units etc.) are allowed in Kuwait through a Kuwaiti agent, only after the necessary license is issued by the Ministry of Commerce and Industry, and after approval of the Central Bank of Kuwait if that agent is under the supervision of the CBK. 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	
(xii) Money broking.	1) All GCC Member States except OM & KW: None.	1) All GCC Member States except OM & KW: 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
	OM & KW: Unbound. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying	OM & KW: Unbound. 2) None. 3) All GCC Member States except KW: None. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

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
	any banking or other financial services¹⁵ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (vii). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section.	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound.	

¹⁵ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-sector.	
(xiii) Asset management, (only cash or portfolio management, all forms of collective investment schemes and management)	1) UAE & QT: None. BH: Unbound for equity and other securities listed in the Bahrain Stock Exchange (BSE). OM & KW: Unbound. 2) All GCC Member States except BH: None. BH: Unbound for equities and securities listed in the Bahrain Stock Exchange (BSE). 3) UAE:	1) UAE & QT: None. BH, OM & KW: Unbound. 2) All GCC Member States except BH: None. BH: Unbound. 3) All GCC Member States except	

¹⁶ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH: None, except that only Private or public joint-stock companies may make investments on behalf of third parties. OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁶ in accordance with	KW: None. KW: Unbound except for rules and regulations organizing the activities of foreign financial institutions located in Kuwait (Principles, Rules and Regulations for Foreign Financial Institutions' Presence in the State of Kuwait to carry out the activity of Asset Management).	

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
	and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound, except for rules and regulations organizing the activities of foreign financial institutions located in Kuwait (Principles, Rules and Regulations for Foreign Financial Institutions' Presence in the State of Kuwait to carry out the activity of Asset Management). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-	

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
	the market access column of the sub-sector (v).	sector.	
(xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments UAE: excluded	1) QT: None. BH: Unbound, except for cross-listed equities that may be cleared on exchanges offering reciprocal privileges and that meet Bahrain information requirements. OM & KW: Unbound. 2) None. 3) BH: Unbound. Bahraini Dinar (BD) clearing must be through the Central Bank of Bahrain (CBB). Equities and securities listed in the Bahrain Stock Exchange (BSE) must be cleared through the BSE.	1) QT: None. BH, OM & KW: Unbound. 2) None. 3) BH: Unbound. OM & QT: None. KW: Unbound except for the cases referred to in mode (3) in the market access column of this	

¹⁷ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁷ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the cases indicated in mode (3) in the market access column of sub-	sub-sector.	

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
	sector (vii). 4) BH & OM: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (vii).	4) BH & OM: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	
(xv) Provision and transfer of financial information, and financial data processing and related software.	1) All GCC Member States except BH & KW: None. BH: Unbound for equities and securities listed in the Bahrain Stock Exchange (BSE). Otherwise, none. KW: Unbound except for the provision and transfer of	1) All GCC Member States except BH & KW: None. BH: Unbound, except as indicated in the column for limitations on market access. KW: Unbound except for the cases indicated in mode (1) in the market access column of this sub-	

¹⁸ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	financial information supplied directly from abroad to the subscribers in Kuwait. 2) None. 3) All GCC Member States except UAE, BH, QT & KW: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH: Unbound for equities and securities listed in the Bahrain Stock Exchange (BSE). Otherwise, none. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial	sector. 2) None. 3) All GCC Member States except BH & KW: None. BH: Unbound, except as indicated in the market access access column of this sub-sector. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

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
	Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁸ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound, except for the cases indicated in mode (3) in the market access column of the sub-sector (vii). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound.	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except for the cases indicated in modes (1) and (3) above.	KW: Unbound except for the cases indicated in modes (1) and (3) in the market access column of this sub-sector.	
(xvi) Advisory and other auxiliary financial services on all the activities listed in sub-paragraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) All GCC Member States except OM & KW: None. OM: None for financial information services and financial advisory services. Otherwise, unbound. KW: Unbound. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of	1) All GCC Member States except OM & KW: None. OM: None for financial information services and financial advisory services. Otherwise, unbound. KW: Unbound. 2) None. 3) All GCC Member States except KW: None. KW: Unbound, except for the cases indicated in mode (3) in the market access column of this	

¹⁹ This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

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
	activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None. QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁹ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.	sub-sector.	

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
	KW: Unbound, except for the cases indicated in mode (3) in the market access column of sub-sector (xiv). 4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	
PART II (KSA only)			
<u>A. Insurance and Insurance-Related Services:</u> (Market access allowed only for cooperative insurance services)			
a. Protection and savings insurance.²⁰ b. Non-life insurance	1) Unbound except none for: b) - Insurance of risks relating to marine shipping and commercial aviation and space launching and	1) Unbound except none for: b) - Insurance of risks relating to marine shipping and commercial aviation and space launching and	

²⁰ As defined in Article 3, Part 3:1-3 of the Cooperative Insurance Companies Control Law Implementing Regulations, published 25 April 2004, including protection against longevity.

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
(General insurance and health insurance). c. Reinsurance and retrocession d. Insurance Intermediation (Brokerage and Agency). e. Services auxiliary to insurance (consultancy, actuarial, risk assessment and claims settlement services).	freight (including satellites),with such insurance to cover any or all of the following: -The goods being transported, the vehicle transporting the goods and any liability arising there from, -Insurance of risks relating to goods in international transit. c) Reinsurance and retrocession. d) Brokerage and Agency. e) Services auxiliary to insurance, Consultancy, actuarial, risk assessment and claims settlement services. 2) None 3) for a), b), and c) Commercial presence is permissible in the form of a locally incorporated cooperative insurance public joint-stock company, or as an established direct branch of an international insurance company operating in Saudi Arabia as a cooperative insurance provider²¹. Non-Saudi participation in the public joint-stock company in Saudi Arabia is permitted up to 60%.	freight (including satellites),with such insurance to cover any or all of the following: -The goods being transported, the vehicle transporting the goods and any liability arising there from, -Insurance of risks relating to goods in international transit. c) Reinsurance and retrocession. d) Brokerage and Agency. e) Services auxiliary to insurance, Consultancy, actuarial, risk assessment and claims settlement services. 2) None 3) None	

²¹ For clarity's sake, branches of foreign insurance companies operating as cooperative insurance providers are not required to operate as public joint-stock companies in Saudi Arabia.

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
	For d) Commercial presence is permissible in the form of a locally incorporated joint-stock company or a limited liability company. Non-Saudi participation is permitted up to 60%. For e) commercial presence for claims services and risk assessment is permissible in the form of a locally incorporated joint-stock company or a limited liability company. Non-Saudi participation is permitted up to 60%. For actuarial and consultancy commercial presence is permitted as a natural person or a juristic entity. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
<u>B. Banking and other financial services (excluding insurance)</u>			
a. Acceptance of deposits and other repayable funds from the public b. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction c. Financial leasing d. All payment and money transmission services, including credit, charge and debit cards,	(1) Unbound, except for 'l.', 'k.' and, under 'i.', only for cash or portfolio management, all forms of collective investment, custodial, depository and trust services to be provided by institutions to institutional clients, including collective investment schemes. (2) None, except unbound for pension fund management under 'i.' and all	(1) Unbound, except as indicated in the Market Access column (2) None	When pension schemes supplementary to the

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
travellers cheques and bankers drafts e. Guarantees and commitments f. 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. g. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues h. Money broking i. Asset management, such as cash	domestic settlement and clearing services provided exclusively by The Saudi Arabian Monetary Agency (SAMA) under 'j.' This also limits national treatment. (3) None, except: - Commercial presence of banks is permissible in the form of a locally incorporated public joint-stock company or as a branch of an international bank. - Non-Saudi participation in a joint-venture in Saudi Arabia is permitted up to 60%. - These financial services are to be provided by commercial banks except that asset management 'i.' and advisory services 'k.' may be provided by non-commercial banking financial institutions under the capital market law. - Unbound for pension fund management under 'i.'. This also limits national treatment. - Unbound for all domestic settlement and clearing services provided exclusively by SAMA under 'j.'. This also limits national treatment.	(3) None (4) Unbound, except as indicated	public pension scheme are provided by Saudi Financial institutions, it will also be open for foreign service suppliers for mode (2) and (3) only.

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
or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services j. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments k. Advisory and other auxiliary financial services on all the activities listed in sub paragraphs 'a.' through 'l.', including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy l. Provision and transfer of financial information, and financial data processing and related software	(4) Unbound, except as indicated in the horizontal section	in the horizontal section	
8. <u>HEALTH AND RELATED SOCIAL SERVICES</u> (other than those listed under 1.A.h-j.)			
A. <u>Hospital Services</u> (CPC 9311)	1) All GCC Member States except BH, KSA & QT: None. BH & QT: Unbound.	1) All GCC Member States except BH, KSA & QT: None. BH & QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KSA: Unbound*. 2) All GCC Member States except QT: None. QT: Unbound. 3) UAE: - 100% is allowed for foreign equity, subject to the Authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. - Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. BH: A private hospital may be established by Bahraini doctors with no less than 5 years of continuous experience or by organizations, companies and societies established in Bahrain. KSA: None, except subject to formation of a company between	KSA: Unbound*. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	a foreign hospital company and a licensed Saudi medical professional. OM: Only for hospitals of more than 50 beds. Foreign equity is limited up to 70%. QT: Unbound. KW: None. 4) All GCC Member States except BH & QT: Unbound, except as indicated in the horizontal section. BH & QT: Unbound.	4) All GCC Member States except BH & QT: Unbound, except as indicated in the horizontal section. BH & QT: Unbound.	
B. <u>Other Human Health Services</u> (CPC 9319, except CPC 93191)	1) All GCC Member States except BH, KSA & QT: None. BH & QT: Unbound. KSA: Unbound*. 2) All GCC Member States except OM & QT: None. OM & QT: Unbound.	1) All GCC Member States except BH, KSA & QT: None. BH & QT: Unbound. KSA: Unbound*. 2) All GCC Member States except OM & QT: None. OM & QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) UAE: - 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. - Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. BH & KW: None. KSA: None, except subject to formation of a company between a foreign health company and a licensed Saudi medical professional. OM & QT: Unbound. 4) All GCC Member States except BH, OM & QT: Unbound, except as indicated in the horizontal section. BH, OM & QT: Unbound.	3) All GCC Member States except BH, OM & QT: None. BH, OM & QT: Unbound. 4) All GCC Member States except BH, OM & QT: Unbound, except as indicated in the horizontal section. BH, OM & QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Social Services</u> (CPC 933) (Excluding KSA)	1) All GCC Member States except KW: Unbound. KW: None. 2) All GCC Member States except KW: Unbound. KW: None. 3) All GCC Member States except KW: Unbound. KW: None. 4) All GCC Member States except KW: Unbound. KW: Unbound, except as indicated in the horizontal section.	1) All GCC Member States except KW: Unbound. KW: None. 2) All GCC Member States except KW: Unbound. KW: None. 3) All GCC Member States except KW: Unbound. KW: None. 4) All GCC Member States except KW: Unbound. KW: Unbound, except as indicated in the horizontal section.	
9. <u>TOURISM AND TRAVEL RELATED SERVICES</u>			
A. <u>Hotels and restaurants (including catering)</u> (CPC 64110, 64120 & 642) UAE & KSA: Including CPC 643	1) All GCC Member States except QT: None. QT: Unbound. 2) None.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except	

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
KSA: Except bars, nightclubs, etc. QT: CPC 641-643 KW: Only restaurants and catering	3) UAE: - Hotels: foreign equity is allowed up to 49%. For hotels management only up to 70%. - Restaurants: foreign equity is allowed up to 70%. BH, KSA & QT: None. OM: Foreign equity is limited to 70%, except for four star hotels and above where up to 100% foreign equity is allowed. KW: None, except for economic need test. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	QT: None. QT: Unbound. 3) None. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
B. <u>Travel agencies and tour operators services</u> (CPC 7471)	1) All GCC Member States except QT: None.	1) All GCC Member States except QT: 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
Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services) For KSA: Excluding for Umra and Hajj	QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) UAE & QT: Unbound. BH & KW: None. KSA: None, except economic needs test applied to travel agencies only, based on the ratio of total population to the number of travel agencies. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except UAE & QT: Unbound, except as indicated in the horizontal section. UAE & QT: Unbound.	QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) UAE & QT: Unbound. BH, KSA, OM & KW: None. 4) All GCC Member States except UAE & QT: Unbound, except as indicated in the horizontal section. UAE & QT: Unbound.	
C. <u>Tourist guides services</u> (CPC 74720) QT: CPC 7472	1) All GCC Member States except OM & QT: None. OM & QT: Unbound.	1) All GCC Member States except OM & QT: None. OM & QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
All GCC Member States: Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services) For KSA: Excluding for Umra and Hajj	2) All GCC Member States except OM & QT: None. OM & QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE, QT: Foreign equity limited to 49%. OM: Unbound. 4) All GCC Member States except OM & QT: Unbound, except as indicated in the horizontal section. OM & QT: Unbound.	2) All GCC Member States except OM & QT: None. OM & QT: Unbound. 3) All GCC Member States except OM: None. OM: Unbound. 4) All GCC Member States except OM & QT: Unbound, except as indicated in the horizontal section. OM & QT: Unbound.	
10. <u>RECREATIONAL CULTURAL AND SPORTING SERVICES</u> (other than audiovisual services)			
A. <u>Entertainment Services</u> (including theatre, live bands and circus services) (CPC 9619) (Only UAE, BH & KW)	1) None. 2) None. 3) UAE: Foreign equity is limited to 75%.	1) None. 2) None. 3) None.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Only for theatre, live bands and circus services	BH & KW: None. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
B. <u>News Agency Services</u> (CPC 962) UAE: Only in Dubai Media City	1) All GCC Member States except KSA: Unbound. KSA: None. 2) All GCC Member States except KSA: Unbound. KSA: None. 3) All GCC Member States except UAE, KSA & OM: Unbound. UAE: 100% foreign equity is allowed. KSA: None. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except KSA & OM: Unbound. KSA & OM: Unbound, except as	1) All GCC Member States except KSA: Unbound. KSA: None. 2) All GCC Member States except KSA: Unbound. KSA: None. 3) All GCC Member States except KSA & OM: Unbound. KSA & OM: None. 4) All GCC Member States except KSA & OM: Unbound. KSA & OM: Unbound, except	

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
	indicated in the horizontal section.	as indicated in the horizontal section.	
D. <u>Sporting and Other Recreational Services</u> (CPC 964) UAE, KSA & KW: Only CPC 96491 (only parks and public gardens services)	1) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 2) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE: Foreign equity is limited to 75%. KSA & KW: None. 4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	1) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 2) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	
11. <u>TRANSPORT SERVICES</u> KW: Will submit an offer on maritime transport services by December 2012. This offer will be in conformity with international rules and standards			

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
pertaining to transparency. It will ensure non-discriminatory treatment, and may consider the possibility to own and control a majority share of establishments in Kuwait.			
A. <u>Maritime Transport Services</u> (PART I: UAE, BH & QT) (KSA & OM commitments are in PART II)			
<u>International transport</u> freight and passengers (CPC 7211 and 7212, less cabotage transport services) - UAE: Including the following: Maintenance and repair of vessels	1) None. 2) None. 3) UAE: - Freight: Foreign equity is allowed up to 49%. - Passengers: Foreign equity is allowed up to 70%. - Maintenance and repair of vessels: None. BH: None. QT: None, except that such services can only be supplied by partnership with a minimum of 51% Qatari ownership. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	UAE & BH: The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: • Pilotage • Towing and tug assistance • Provisioning, fueling and watering • Garbage collecting and ballast waste disposal • Port Capitan's services • Navigation aid services • Shore-based operational 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
			essential to ship operations including communications, water and electrical supplies. • Emergency repair facilities • Anchorage, berth and berthing services
Maritime Auxiliary Services (BH only): - Maritime agency services ²² - Maritime freight forwarding services ²³ - Shipping Brokerage services - Storage and warehousing services (CPC742) - Container station and depot services ²⁴	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.	

²² “Maritime agency services, means 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 resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.”

²³ “Freight forwarding services” means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.”

²⁴ “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.”

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 Auxiliary Services (UAE only): - Maritime cargo handling services ²⁵ - Storage and warehousing services (CPC742) - Container station and depot services ²⁶ - Maritime agency services ²⁷ - Maritime freight forwarding services ²⁸	1) None. 2) None. 3) Foreign equity is allowed up to 49%. ²⁹ 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. <u>Maritime Transport Services</u> (PART II: KSA & OM)			
a. KSA: Passengers transportation (CPC 7211)	1) None. 2) None.	1) None. 2) None.	The following services at the port are made available to international

²⁵ “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 cargos before shipment or after discharge.

²⁶ “Container station and depot services, means activities consisting in storing containers, weather in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.”

²⁷ “Maritime agency services, means 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 resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.”

²⁸ “Freight forwarding services” means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.”

²⁹ Operations and functions may be subject to specific services obligations set out by operators with concession from public authorities.

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. freight transportation (CPC 7212) c. Rental of vessels with crew (CPC 72130) d. Maintenance and repair of vessels	3) None. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	maritime transport suppliers on reasonable and non-discriminatory terms and conditions: - Port and waterway operation services (excluding cargo handling) - Pilotage and berthing services - Navigation aid services - Vessel salvage and re-floating services - All other supporting services for water transport
OM: Freight and passengers (CPC 7211 and 7212)	1) None. 2) None. 3) Foreign equity is limited up to 70%. 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 at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: - Pilotage - Towing and tug assistance - Provisioning, fuelling and watering

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
			• Garbage collecting and ballast waste disposal • Port Capitan's services • Navigation aid services • Shore-based operational services essential to ship operations including communications, water and electrical supplies. • Emergency repair facilities
C. <u>Air Transport Services</u>			
1A) Maintenance and repair of aircraft and parts thereof BH: excluding line maintenance KSA: excluding "and parts thereof" 1B) Supporting services for air transport CPC 746 (KSA only)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except	

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
	OM & QT: None. OM: Foreign equity is limited up to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
2) Selling and marketing (Excluding KSA)	1) UAE & QT: Unbound. BH, OM & KW: None. 2) UAE & QT: Unbound. BH, OM & KW: None. 3) UAE & QT: Unbound. BH & KW: None. OM: Foreign equity is limited up to 70%. 4) UAE & QT: Unbound.	1) UAE & QT: Unbound. BH, OM & KW: None. 2) UAE & QT: Unbound. BH, OM & KW: None. 3) UAE & QT: Unbound. BH, OM & KW: None. 4) UAE & QT: Unbound.	

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

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	BH, OM & KW: Unbound, except as indicated in the horizontal section.	BH, OM & KW: Unbound, except as indicated in the horizontal section.	
3) Computer Reservation Systems	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except OM & QT: None. OM: Foreign equity is limited up to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
E. <u>Rail Transport Services</u> (only UAE & KSA)			

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. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112) c. Pushing and towing services (CPC 7130) d. Maintenance and repair of rail transport equipment (CPC 8868) e. Supporting services for rail transport services (CPC 743)	1) None. 2) None. 3) UAE: None. KSA: Foreign investment in the form of Build, Operate and Transfer (BOT) arrangement. 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. <u>Pipeline Transport</u> (only KSA) a. Transportation of fuels (CPC 7131) b. Transportation of other goods (CPC7139)	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> (excluding national maritime cabotage and air transport) Only KSA & OM			

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
KSA: limited to maritime, rail, and air transport services in accordance with the GATS's Annex on Air Transport Services			
a. Cargo handling services (CPC 741)	1) None. 2) None. 3) KSA: None. OM: Foreign equity limited up to 70%. 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. Storage and warehouse services (CPC 742)	1) None. 2) None. 3) KSA: None. OM: Foreign equity limited up to 70%. 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. Freight transport agency services	1) None.	1) 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
(CPC 748)	2) None. 3) KSA: None. OM: Foreign equity limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
d. Other (CPC 749) Only OM Excluding KSA, except as indicated in additional commitments.	1) None. 2) None. 3) Foreign equity limited up to 70%. 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 KSA: The services related to CPC 749 are currently provided by the public sector. As far as market access to services included in CPC 749 become open under the Saudi legislation to private entities, national treatment will be granted.

APPENDIX 2 TO ANNEX VII

ICELAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

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	3) All foreign currency transfers must be reported to the Central Bank of Iceland for statistical purposes Service providers shall inform the Ministry of Commerce 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/organizations owned by a Foreign State requires a special concession of the Ministry of Commerce Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice if the lease is for a period exceeding three years and not for use in conducting its normal business activities	The majority of founders of limited liability companies must be resident in Iceland unless exempted from this requirement by the Ministry of Commerce. Citizens of other EEA and EFTA Member States are exempted from the residency requirement Managers and the majority of the members of the board of directors in all domestic enterprises must be resident in Iceland unless exempted from this requirement by the Ministry of Commerce. Citizens of other EEA and EFTA Member States are exempted from the residency requirement At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company	

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
		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 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 organization 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 Organization covered by the agreement or its department and are in a senior level responsible of the service providing functions of the organization by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions.	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>Specialists</u>: persons within the organization who possess knowledge at an advanced level of expertise or otherwise essential or proprietary to the organization's service, research equipment, techniques or management. <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 4) 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) 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	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	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) 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
(b)	Accounting, auditing and book-keeping services (CPC 862)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Icelandic exam for certified accountants (CPA's) required or an equivalent thereto	
(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)	None	
(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)	None	
(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)	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
(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)	None	
(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)	None	
(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)	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) (b) Software development (including software implementation) (CPC 842) (c) Data processing services (CPC 843)	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) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None 1) None 2) None 3) None 4) None 1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) None	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) 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) None	
(e) Other - Maintenance and repair services of office machinery and equipment including computers (CPC 845) - Other computer services (CPC 849)	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) 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
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 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 ("Náttúrufræðistofnun Íslands"). 3),4) None.	
(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),2) Archaeological finds must not be exported from the country unless permitted by the Museum Council ("Safnaráð") 3),4) All archaeological research whether by Icelandic or foreign researchers is subject to a permit granted by the Archaeological Preservation Agency ("Fornleifanefnd ríkisins")	
(c) Interdisciplinary R&D services (CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <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 authorizations. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3),4) 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 authorization. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3),4) 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> (a) Relating to ships (CPC 83103)	1) 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 4) Unbound except as indicated in the horizontal section 1) 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. 4) Unbound except as indicated in the horizontal section	1) None 2) None 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) None 1) None 2) None 3) None 4) 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
(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)	None	
(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)	Residency requirement for car rental services	
(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)	None	
(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)	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
F. <u>Other Business Services</u>			
(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) None	
(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) Concession needed if personal data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) None	
(c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	
(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) 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
(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 the horizontal section	4)	None	
(f)	Services incidental to agriculture, hunting and forestry (CPC 881)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	None	
(i)	Services incidental to manufacturing (CPC 884 + 885 /except for 88442)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	None	
(k)	Placement and supply services of personnel (CPC 872)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	None	
(m)	Related scientific and technical consulting services (CPC 8675)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	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
(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)	None	
(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)	None	
(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)	None	
(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)	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
(r)	Printing and publishing (CPC 88442)	1)	None	1)	None	
		2)	None	2)	None	
		3)	Residency requirement for publishing of newspapers or magazines within the national territory. Residency requirement for editors	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	None	
(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)	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
2. COMMUNICATION SERVICES			
C. <u>Telecommunication Services</u>			
(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
3.	Value-added services ¹	1)	None	1)	None	
	Electronic mail,	2)	None	2)	None	
	Voice mail, On-line information and Data Base Retrieval, EDI, Code and Protocol Conversion	3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	None	
CONSTRUCTION AND RELATED ENGINEERING SERVICES						
A.	<u>General Construction Work for Buildings</u> (CPC 512)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section.	4)	None	
B.	<u>General Construction Work for Civil Engineering</u> (CPC 513)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	None	

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
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) None	
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) None	
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) 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
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) None	
C. Retailing Services (CPC 631+632 + 613 + 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) None	
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) 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
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage Services</u> (CPC 9401)	1) Unbound* 2) None 3) Environmental operation license required 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	
B. <u>Refuse Disposal Waste</u> (CPC 9402)	1) Unbound* 2) None 3) Environmental operating license required 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	
C. <u>Sanitation and Similar Services</u> (CPC 9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	

* 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 (<i>CPC 9404</i> + 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)	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
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 Icelandic insurance undertakings or authorized insurance undertakings from another EEA and EFTA Member State. The supply of insurance broker services is reserved for insurance brokers authorized by the Ministry of Commerce or insurance brokers authorized by competent authorities of another EEA Member State or an EFTA Member State.	1) 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
	2) None 3) Insurance undertakings not established in an EEA Member State or an EFTA Member State require authorization to establish branch offices in Iceland.	2) None 3) The majority of the founders of an insurance undertaking must be Icelandic residents or legal entities registered in Iceland, citizens of another EEA or EFTA Member State residing in an EEA or EFTA Member State or legal entities registered in an EEA or EFTA Member State. Managers and board members of insurance undertakings shall be resident in Iceland. Citizens of other EEA and EFTA Member States are exempted from the residency requirement. The Minister of Commerce may grant exemptions from this requirement.	

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)	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.	Branch offices of non-EEA insurance undertakings must be managed by a resident agent. Insurance brokers must be resident in Iceland or citizens or legal entities of another EEA Member State or an EFTA Member State residing in an EEA Member State or an EFTA Member State. The Minister of Commerce may grant exemptions from this requirement.	
	4) Unbound except as indicated in the horizontal section.	4) None	
	1) None	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) Credit institutions and undertakings engaged in securities services established in a non-EEA Member State or an EFTA Member State can establish a branch or a representative office, subject to authorization by the Financial Supervisory Authority, FME.	2) None 3) A founder of a credit institution shall be a natural or legal person resident in Iceland. The Minister of Commerce can grant exemptions from this requirement. Citizens and legal persons of other EEA and EFTA Member States are exempted from the residency requirement	

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
	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 authorized to provide such services.	Managers and the majority of the board members of credit institutions and undertakings engaged in securities services and UCITS shall be resident in Iceland. Citizens of other EEA and EFTA Member States are exempted from the residency requirement. The Minister of Commerce may grant citizens of non-EEA Member States or non-EFTA Member States the same exemptions. Service providers shall inform the Ministry of Commerce 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.	4) 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
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 residence. 4) Condition of licences is residence.	
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),4) 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) 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) B. <u>News Agency Services</u> (CPC 962)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 1),2),3) None other than access to management functions is subject to discretionary authorizations by competent authorities 4) Condition of residency for the editor of a paper or magazine. Unbound except as indicated in the horizontal section	1) None 2) None 3) Targeted financial support to specific local, regional or national activities. 4) None 1) None 2) None 3) None 4) 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
C. <u>Libraries,</u> <u>Archives,</u> <u>Museums and other</u> <u>Cultural Service</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) None	
D. Sporting and other Recreational Services (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) 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
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u> International transport (freight and passengers) CPC 7211 and 7212 <u>including</u> Cabotage transport 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 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	

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 3)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) None	
- Storage and Warehousing Services (CPC 742); Customs Clearance Services 4); Container Station and Depot 5)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	
- 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) None	

* 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
- Other Supporting and 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) 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
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) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	
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) None	

* 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
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) None	
F. <u>Road Transport Services</u>			
(a) Passenger transportation (CPC 7121 + 7122)	1) None 2) None 3) Authorization 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) 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
(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) None	
(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) None	
(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) None	
(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) 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
H. <u>Services auxiliary to all modes of transport</u>			
(a) Container handling services (CPC 7411)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	
Other cargo handling services (CPC 7419)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	
(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) None	
(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) None	

* 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 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	

ATTACHMENT

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 organized 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 3 TO ANNEX VII

LIECHTENSTEIN – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

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).			
PART I. HORIZONTAL COMMITMENTS¹			
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. 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.	

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		
	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 (authorized 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. 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				

Modes of supply:				(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence		
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
		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 authorization. Such authorization 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 (hereafter 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 authorization (requirement of residency permit and work permit). Authorization 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 hereafter 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	

Modes of supply:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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 authorized 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:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
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 authorized 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	

Modes of supply:			(4) Presence of natural persons
	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Engineering services (CPC 8672)	1) None	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	2) None	
	3) 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	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).	
f) Integrated engineering services (CPC 8673)	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	

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

Modes of supply:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
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 Part I	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	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:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) R&D services on social sciences (part of CPC 852)	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) Interdisciplinary R&D sciences (part of CPC 853)	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. <u>Rental/Leasing Services without Operators</u>			
c) Relating to other transport equipment (CPC 83101 + CPC 83102 + CPC 83105)	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:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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	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 authorization 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	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	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

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)	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				
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	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			
i)	Services incidental to manufacturing								
-	Consulting services relating to manufacturing (part of CPC 884 + part of CPC 885)	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 consulting services								
-	Related scientific and technical consulting, excluding prospection, surveying, exploration and exploitation (part of CPC 8675)	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				
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	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				

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.			

Modes of supply:			
	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	(4) Presence of natural persons Additional Commitments
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	
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) None except unbound for translation for official purposes 4) Unbound except as indicated in Part I	
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	

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:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(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	
(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	

Modes of supply:				(4) Presence of natural persons
(1) Cross-border		(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
(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	

Modes of supply:			(4)	Presence of natural persons
(1) Cross-border		(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
<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		

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
(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	
(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	
(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	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			
(o) Other									
- Videotext		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				
- Enhanced/value-added services based on licensed wireless networks including enhanced/value-added paging services, except for voice transmission		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. DISTRIBUTION SERVICES									
A. <u>Commission agents' services</u>									
- Commission agents' services, excluding services related to goods subject to import authorization, 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				

Modes of supply:				(4) Presence of natural persons
(1) Cross-border		(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
B. <u>Wholesale trade services</u>				
- Wholesale trade services, excluding services related to goods subject to import authorization, 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 authorization, 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			5)	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:			(4) Presence of natural persons
(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	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) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Non-compulsory Secondary Education Services (secondary II)</u> (part of CPC 922)	1) None 2) None 3) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law 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) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law 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:				(4) Presence of natural persons
(1) Cross-border		(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
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 organized 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	
6. ENVIRONMENTAL SERVICES				
Excluding public utilities wether 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	

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
B. <u>Refuse disposal services</u> (CPC 9402)	1) Unbound due to lack of technical feasibility 2) None 3) None; unbound for garbage dump 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	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	
C. <u>Sanitation and similar services</u> (CPC 9403)	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	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	
D. <u>Other environmental services</u> (CPC 9404 + CPC 9405 + CPC 9406 + 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	
7. FINANCIAL SERVICES Commitments on banking, securities and insurance services are in accordance with the 'Understanding on Commitments in Financial Services' (hereafter '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.			

Modes of supply:			(4) Presence of natural persons
	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<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 organized as public limited company (Aktiengesellschaft) or as co-operative/mutual association (Genossenschaft). 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 authorized to conduct insurance activities under the law of its country of incorporation. To be recognized for participation in the basic health insurance scheme, health insurance suppliers must be organized in the form of mutual associations (Genossenschaft, Verein: Versicherungsverein auf Gegenseitigkeit or Hilfskasse) or foundations (Stiftung); 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 authorized 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 authorized to fully represent his company. 4) Unbound except as indicated in Part I	
<u>Banking and other financial services</u> (excluding insurance)	1⁵⁾ 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	

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) 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 organized 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 authorized 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 authorized 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			

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				

Modes of supply:			(4)	Presence of natural persons
(1) Cross-border		(2) Consumption abroad	(3) Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
d) Maintenance and repair of road transport equipment (CPC 6112 + CPC 8867)	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		
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		

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				

APPENDIX 4 TO ANNEX VII

NORWAY – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

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 authorization procedures for acquisition		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.	

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: Treatment of branches and agencies	3) None	3) Treatment accorded to subsidiaries of third country companies formed in accordance with the law of an EEA Member State and having their registered office, central administration or principal place of business within an EEA Member State may not be extended to branches or agencies established in an EEA Member State by a third-country company. Treatment less favorable may be accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State 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 sectors: Formation of legal entity - limited liability company, foundation	3) None	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 exemption in each individual case. These requirements do not apply to citizens of states which are parties to the EEA agreement if they are residents of such a 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 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	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 and without requiring compliance with an economic needs test of categories A, B and C below: A. Managers and executives, specialists as intra-corporate transferees, provided that the service supplier is the corporation to which these are attached. Temporary entry, stay and work limited to a four years period. 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;	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
	- 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. B. Business visitors. Temporary entry, stay and work limited to a three month period Business visitors - 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. C Temporary presence of natural persons providing services without being employed by a juridical person who has commercial presence in Norway. Access is subject to the following conditions: - 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. During his/her stay in Norway, the natural person will have to be employed by the recipient of the 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
	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 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 and international 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 organized. 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 2 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 authorized accountants, permanent residence in Norway required, and a minimum of 2 years practice in Norway during the 5 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) Must obtain Norwegian authorisation/licence. Requirements: Must have passed an examination, which is recognised as being equivalent to the Norwegian examination, or must otherwise prove to possess the necessary skills. Must in addition pass examination in certain national topics (course and examination held in Norwegian language). Patient records must be in Norwegian. 4) Authorisation/licence requirements as described under Mode 3. Unbound except as indicated in the horizontal section.	
(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.	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(j) 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. Must obtain Norwegian authorisation/licence. Requirements: Must have passed an examination, which is recognised as being equivalent to the Norwegian examination, or must otherwise prove to possess the necessary skills. Must in addition pass examination in certain national topics (course and examination held in Norwegian language).	

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 attached description of sectoral coverage	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.	

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
- 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.	
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) (c) Car-hiring (CPC 83101)	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) 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 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
(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	
(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	

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) Technical testing and analysis services (CPC 8676) ²	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	
(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	

² Does not apply to services carried out in the exercise of governmental authority, such as statutory certification

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) 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) It is not allowed to charge personnel seeking employment for employment 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	
- 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 EEA citizens resident in the EEA 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), except from map making services (CPC 86754)	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	
- Speciality design (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	
- Translation and interpretation services, except for government authorised translators (parts of CPC 87905)	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 <i>Basic Telecommunication Services</i>			
(a) Voice telephony	1) None	1) None	
(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			
<i>Other</i> 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. Other - 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.	
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	

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. 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 613+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 - Primary and lower secondary education services - Upper secondary education services - Higher education services - Adult education Educational services not 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. Authorization may be given to foundations and other legal entities to offer additional parallel or specialized education. 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. Teaching qualifications from abroad may be recognized, and an exam must be passed. 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. - Refuse Disposal Services (CPC 9402) - Sanitation and Similar Services (CPC 9403)	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	
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 - Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	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	

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 - Noise abatement services (CPC 94050)	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. Protection of biodiversity and landscape - Nature and landscape protection services (part of CPC 9460)	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. Other environmental & ancillary services - Other environmental protection services not classified elsewhere (CPC 94090) - Other environmental and ancillary services excluding radiation surveillance for official 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
7. FINANCIAL SERVICES			
i. Norway undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" prepared under the GATS (hereafter "Understanding"). 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.	1) None	
	Non-resident insurance companies must supply the services listed above and in paragraph B. 3(a) of the Understanding through an insurance broker authorized in Norway.		
	2) 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) For subsidiaries or branches of financial institutions not incorporated within the European Economic Area, a separation requirement applies between life insurance, non-life insurance and credit risk insurance. Insurance companies incorporated in Norway must be organized as joint stock companies or mutual insurance companies. Insurance brokerage firms incorporated in Norway must be organized 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. This requirement does not apply to citizens of a state within the European Economic Area when residing in such state. The Ministry of Finance may grant exemptions from these rules. 4) Unbound except as indicated in the horizontal section.	
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 or voting rights of a Norwegian security registry. In Norwegian clearing houses the ownership limitation is set at 20 percent. Norwegian securities registries and clearing houses must be organised as joint stock companies. Commercial banks, securities firms and management companies for collective investment funds incorporated in Norway must be organized as joint stock companies.	1) None. 2) None. 3) In savings banks and financing undertakings which are not organized as joint stock companies, the members of decision-making bodies must be citizens of states within the European Economic Area and permanently residing in such states. The Ministry of Finance may grant exemptions from these rules.	

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) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
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	
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			
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 EEA citizens or by an EEA company where EEA 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: None	1) None 2) None 3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area having resided in the EEA area the preceding two years. (b) NIS: Ships with more than 40 per cent non EEA 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, an EEA representative is required. The representative must be domiciled in Norway and be authorized to receive a lawsuit on behalf of the shipowner. (c) Other forms of commercial presence: 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
	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	

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			
- Transport feeder services related to international cargo	1) Unbound 2) None	1) Unbound 2) None	
- Transport of empty containers for international trade	3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by EEA citizens or by an EEA company where EEA citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted	3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area, having resided in the EEA area the preceding two years.	
- 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 EEA citizens or by an EEA company where EEA 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 EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area, having resided in the EEA area 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) - Other supporting auxiliary transport services (8) Auxiliary services as required by maritime transport operators:	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) 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

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)			
- Computer reservations systems (CRS) services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	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 pre approval 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	

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. 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	
(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	
(c) Freight transport agency services (CPC 748)	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
(d) Other auxiliary services (CPC 749)	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	

ATTACHMENT

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, organizing 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 organized independently of the stevedoring or terminal operator companies. The activities covered include the organization 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 organizing the call of the ship or taking over cargoes when required.

7. "Freight forwarding services" means the activity consisting of organizing 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).
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APPENDIX 5 TO ANNEX VII

SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

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 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 of residency, domicile, commercial presence, etc. in a commitment relate to the territory of Switzerland. - 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.			
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> A domicile requirement is applied to the forms of legal entities hereinafter: - 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 can 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 from providing 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.	

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>III. Branching</u> The establishment of a branch requires a representative (natural person) with domicile in Switzerland who is duly authorised by the company to fully represent it. <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>i.e.</i> 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) under 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.	

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 the acquisition of holiday residences and secondary residences for the purpose of personal housing needs, authorisation is granted upon verification of the purpose. Purely financial investments and trade in apartments are prohibited, with the following exceptions: (a) foreigners may invest without authorisation in financial participations (<i>i.e.</i> shares) in legal persons that own and trade housing properties, provided such participations are quoted on 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 (hereinafter "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 foreign service suppliers in Switzerland are subject to authorisation (requirement of residency permit and work permit). 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 five 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 another Party and defined under (a) and (b) below who are employees of that business or company (hereinafter enterprise) supplying services in Switzerland through a branch, subsidiary or affiliate established in Switzerland and who have been beforehand employees of their enterprise outside Switzerland 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 outside Switzerland 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) CSS – Employees of a juridical person: Persons who are employees of an enterprise located outside Switzerland 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 outside Switzerland for a time period of not less than one year immediately preceding their application for admission, 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 outside Switzerland; as a further requirement three years of related experience is required. Any limitations scheduled in Part II shall apply. 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 outside Switzerland 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: - Legal advisory services (part of CPC 861) - Financial auditing services, excluding auditing of banks and excluding statutory auditing (part of CPC 86211) - Accounting review services (part of CPC 86212) - Business tax planning and consulting services (CPC 86301) - Business tax preparation and review services (CPC 86302) - Architectural services (CPC 8671) - Engineering services (CPC 8672) - Integrated engineering services (CPC 8673) - Urban planning services (CPC 86741) - Consultancy services related to the installation of computer hardware (CPC 841) - Software implementation services (CPC 842) - Research and development services, excluding projects financed in whole or in part by public funds (part of CPC 851-853) - Management consulting services (CPC 865) - Related scientific and technical consulting services (CPC 8675) - Technical testing and analysis services (CPC 8676) - Maintenance and repair of aircraft (part of CPC 8868)		

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. OTHER Installers and maintainers (IM): Qualified specialists who are employees of an enterprise located outside Switzerland 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 contract 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 supplying services as defined 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			
- International commercial arbitration services (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	
- Legal advisory services (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Ticino: None; Ticino: None except that legal advisory services on Swiss fiscal law is restricted to "fiduciario commercialista" 4) All cantons except Ticino: Unbound except as indicated in Part I; Ticino: Unbound except as indicated in Part I; legal advisory services on Swiss fiscal law is restricted to "fiduciario commercialista"	
- Mediation and extra-judicial conciliation services (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	

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
- Patent attorney services (includes trademarks) (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) None except that to act as a patent attorney ("conseil en brevets", "Patentanwalt", "consulente in brevetti") a permanent postal address in Switzerland is required, as well as one year of professional experience in Switzerland under the supervision of a patent attorney admitted by the Swiss Federal Institute of Intellectual Property (IGE/IPI) 4) Unbound except as indicated in Part I and with the limitations under 1), 2), 3) above	
(b) Accounting, auditing and bookkeeping services			
- Accounting and bookkeeping 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	
- Financial 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	

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) 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	
(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 granted to qualified surveyors after they have passed an exam 2) None 3) None except that for survey activities for official public purposes, a Swiss licence is necessary, which is granted to qualified surveyors after they have passed an exam 4) Unbound except as indicated in Part I; for survey activities for official public purposes, a Swiss licence is necessary, which is granted to qualified surveyors after they have passed 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	

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
(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	
(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	
- Training services for staff of clients (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	
(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	

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) 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	
D. <u>Real Estate Services</u>			
(a) Involving own or leased property			
- Involving own or leased property located on the territory of another Party (part of CPC 821)	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) On a fee or contract basis (CPC 822)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Ticino: None; Ticino: None except that real estate services on a fee or contract basis are restricted to "fiduciario immobiliare" 4) All cantons except Ticino: Unbound except as indicated in Part I; Ticino: Unbound except as indicated in Part I; real estate services on a fee or contract basis are restricted to "fiduciario immobiliare"	

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>Rental/Leasing without Operators</u>			
(a) Relating to ships			
- For maritime transport services (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; only Swiss ship-owners can take Swiss ships on rental or on leasing 4) Unbound except as indicated in Part I	
- 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; only Swiss ship-owners can take on rental or on leasing Swiss ships 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
(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	
(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	

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. <u>Other Business Services</u>			
(a) Advertising services			
- Advertising services, excluding advertising for 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 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 is 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	
(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			
- 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 (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)	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) Investigation and security			
- Security consultation services (CPC 87302)	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 (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) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	1) None 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			
- Telephone answering services (CPC 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	
- Duplication 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	
- 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	
- Mailing list compilation and mailing services (CPC 87906)	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
- Specialty design services (CPC 87907)	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 business services n.e.c.:			
- Agency services on behalf of individual performers ² (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	
- Other business consulting services n.e.c. (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	

² These are services of the type mentioned under "Exclusions" under CPC 96114 and relate to agents for individual performers as well as sportsmen, but they shall not cover any activities of the types described under group 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
2. COMMUNICATION SERVICES			
A./B. <u>Postal/Courier Services</u>			
- Express delivery services ³ (part of CPC 7511 + part of 7512)	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 "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.

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 transport of electromagnetic signals – sound, data, image and combinations thereof – excluding broadcasting.⁴ <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	
(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	

⁴ "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
(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	
<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	

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
(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	
(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	

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
- 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	
- Special trade construction work (CPC 515)	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	
- Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518) ⁵	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	

⁵ Rental services with operator do not cover any activities of the types described under group CPC 872. Whatever the mode of delivery of the rental service, the treatment applicable to an individual operator *per se* is the one pursuant to movement of natural persons.

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 (part of CPC 621) 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 (part of CPC 622)	1) None 2) None 3) None 4) Unbound except as indicated in Part I 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 apply 4) Unbound except as indicated in Part I	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>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) ⁶	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 apply 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	
- Retail sales of motor fuel (CPC 613)	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 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	

⁶ 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>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>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	
E. <u>Other Education Services</u>			
in the fields of:			
- Foreign languages	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	
- Cooking (part of CPC 929)			

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 or cantons 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) 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 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 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. <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 radiation surveillance for official purposes (part of CPC 9409)	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
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 (hereinafter "Understanding") and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. It is understood that paragraph B.4 of the "Understanding" does not impose any obligation to allow non-resident financial services 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 Innerrhoden, 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 may not 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 organized in the form of a "co-operative society" or a "foundation" 4) Unbound except as indicated in Part I	2) 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>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 to issue specific mortgage bonds (lettre de gage/ Pfandbrief); in the case of the first institute only Swiss cantonal banks are accepted as members; in the case of the second institute, banks with head offices in Switzerland whose national mortgage loan business amounts to at least 60 per cent of their balance sheet can be members; the issuance of other mortgage-backed bonds is not affected by this regulation. 1)⁷ Foreign investment funds may 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 may 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	

⁷ 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> (includes catering) (CPC 641-643)	1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423) 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, except none for catering (CPC 6423) 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
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 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
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 4) Unbound except as indicated in Part I; unbound for vessels' crews	1) Unbound due to lack of technical feasibility 2) None 3) None except that - the following forms of legal entities as listed hereinafter may own and/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;	

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 (CPC 7213)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	(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; (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 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) Maintenance and repair services of seagoing vessels (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	
(e) Pushing and towing services (CPC 7214)	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 maritime transport (part of CPC 745)	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 AUXILIARY SERVICES			
- Maritime cargo-handling services (as defined in Attachment I - 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 I - 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	

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 I - 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 I - 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 I - 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 Transport</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) 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	
(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>			
(a) Passenger transportation (CPC 731)	1) Unbound 2) None 3) Unbound except none for representative offices 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices 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) Freight transportation (CPC 732)	1) Unbound 2) None 3) Unbound except none for representative offices 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices 4) Unbound except as indicated in Part I	
(d) Maintenance and repair of aircraft (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) Supporting services for air transport			
- Airport operation services (excl. cargo handling) including airport management and related consulting services (CPC 7461)	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 services for air transport (CPC 7469)	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
Selling and marketing of air transport services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 2) None 3) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 4) Unbound except as indicated in Part I	
Computer reservation system (CRS) services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 2) None 3) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 4) Unbound except as indicated in Part I	
D. <u>Space Transport</u> (CPC 733)	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>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	
(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	

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. <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 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	
(b) Freight transportation (part of CPC 7123)	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	
(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	
(d) Maintenance and repair of road transport equipment (CPC 6112 + 8867)	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	
(e) Other supporting services for road transport (CPC 7449)	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
G. <u>Pipeline Transport</u>			
(a) Transportation of fuels (CPC 7131)	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services ⁸ 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services ⁸ 4) Unbound except as indicated in Part I	
(b) Transportation of other goods (CPC 7139)	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services ⁸ 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services ⁸ 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 ⁹ (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	

⁸ Non-infrastructure-based services do not include ownership, control, operation or the provision of access to pipelines located on the Swiss territory.

⁹ Including customs clearance 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
(d) Other auxiliary transport (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	

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
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
(a) Washing, cleaning and dyeing services (CPC 9701)	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) Hairdressing and other beauty services (CPC 9702) ¹⁰	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence required	
(c) Other services n.e.c.			
- Pet-caring services ¹¹ (part of CPC 9709)	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	
- Wellness services: - hammams, saunas and spas (part of CPC 9709)	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	

¹⁰ Note for the avoidance of doubt: the CPC categories in this subsector do not include any types of therapeutical, medical, para-medical or rehabilitation treatment.

¹¹ This commitment includes services such as hair-grooming or pet boarding.

ATTACHMENT I

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 this service is 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 the activity 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 II

ENGLISH TRANSLATIONS USED IN THIS SCHEDULE (MODE 3 – FORMS OF LEGAL ENTITIES)

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

"Association" :	association, Verein, associazione
"Co-operative society" :	société coopérative, Genossenschaft, società cooperativa
"General partnership" :	société en nom collectif, Kollektivgesellschaft, società in nome collettivo
"Foundation" :	fondation, Stiftung, fondazione
"Joint-stock company" :	société anonyme (SA), Aktiengesellschaft (AG), società anonima (SA)
"Limited liability company" :	société à responsabilité limitée (sàrl), Gesellschaft mit beschränkter Haftung (GmbH), società a garanzia limitata (Sagl)
"Limited partnership" :	société en commandite, Kommanditgesellschaft, società in accomandita
"Sole proprietorship" :	entreprise individuelle, Einzelfirma, ditta individuale
"Stock company with unlimited partners" :	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.