

ANNEX XII

REFERRED TO IN ARTICLE 3.18

SCHEDULES OF SPECIFIC COMMITMENTS

APPENDIX 1:	Iceland
APPENDIX 2:	Liechtenstein
APPENDIX 3:	Norway
APPENDIX 4:	Switzerland
APPENDIX 5:	Turkey

APPENDIX I TO ANNEX XII

ICELAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.18

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Unless otherwise indicated, the classification of services sectors are based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office.			
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) Service providers shall inform the Ministry of Economic Affairs of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland. All foreign investment of a Foreign State or companies/organizations owned by a Foreign State requires a special concession of the Ministry of Economic Affairs.	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
	Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice and Human Rights if the lease is for a period exceeding three years and not for use in conducting its normal business activities.	The majority of the founders, the manager(s) and at least half the board of directors, of a private limited company or a public limited must be resident in Iceland. The Minister of Commerce can grant exemptions from these restrictions. At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company Non-residents may only acquire real estate in conjunction to their business activities and can only obtain ordinary proprietary rights linked to the real estate. Non-residents are thus excluded from obtaining full property rights of real estate if unusual rights are linked to it, such as exploitation rights as regards waterfalls, geothermal energy, etc. Contracts concerning ownership and long-term use of real-estate by non-residents are not valid until the Ministry of Justice and Human Rights has endorsed it in writing	

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

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

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS).	Access is subject to the following conditions: - A temporary residence and work permit must be obtained. - Such a work permit, which is granted for the first time shall not be granted for more than one year. A permit may be extended for up to one further year providing certain conditions are met. B. Business Visitors Persons seeking temporary entry whose remuneration is derived outside of Iceland, and who do not make direct sales to the public. Work permits are not required for persons qualifying as Business Visitors. Entry and temporary stay is subject to the following conditions: - Temporary entry, stay and work is limited to 90 days per year.		
	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.	

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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) None 4) Unbound except as indicated in the horizontal section. Icelandic law exam or an equivalent thereto. 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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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)	Unbound except as indicated in the horizontal section. Icelandic exam for certified accountants (CPA's) required or 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)	Unbound except as indicated in the horizontal section	
(d)	Architectural services (CPC 8671)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(e)	Engineering services (CPC 8672)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(f)	Integrated Engineering services (CPC 8673)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section.	

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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(g)	Urban planning and landscape architectural services (CPC 8674)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section.	
(i)	Veterinary services (CPC 932)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	Ability in the Icelandic language required.	
		4)	Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited.	4)	Unbound except as indicated in the horizontal section. Ability in the Icelandic language required.	
B.	<u>Computer and Related Services</u>					
(a)	Consultancy services related to the installation of computer hardware (CPC 841)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(b)	Software development (including software implementation) (CPC 842)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section.	

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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(c)	Data processing services (CPC 843)	1)	None	1)	Concession needed if personal-data is to be processed outside Icelandic jurisdiction	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section.	
(d)	Data base services (CPC 844)	1)	None	1)	Concession needed if personal-data is to be processed outside Icelandic jurisdiction	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section.	
(e)	Other	1)	None	1)	Concession needed if personal-data is to be processed outside Icelandic jurisdiction.	
	- Maintenance and repair services of office machinery and equipment including computers (CPC 845)	2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
	- Other computer services (CPC 849)					

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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		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) None 4) Unbound except as indicated in the horizontal section		
(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) All archaeological research whether by Icelandic or foreign researchers is subject to a permit granted by the Archaeological Preservation Agency ("Fornleifanefnd ríkisins") 4) Unbound except as indicated in the horizontal section. 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) Unbound except as indicated in the horizontal section		

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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) (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 licenses 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) 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) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate 4) Unbound except as indicated in the horizontal section. 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 1) None 2) None 3) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate 4) Unbound except as indicated in the horizontal section 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.	

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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
E.	<u>Rental/Leasing Services without Operators</u>	1)	None	1)	None	
		2)	None	2)	None	
		3)	Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks.	3)	Majority of the board of a leasing company shall be resident in Iceland. The manager shall be resident in Iceland and a citizen of a Nordic Country.	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(a)	Relating to ships (CPC 83103)	1)	None	1)	None	
		2)	None	2)	None	
		3)	To be registered in the ship register the ship must be owned by Icelandic natural or juridical persons who are resident in Iceland. Further nationality restrictions on fishing vessels.	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(b)	Relating to aircraft (CPC 83104)	1)	None	1)	None	
		2)	None	2)	None	
		3)	To be registered in the aircraft register the aircraft must be owned by Icelandic natural or juridical persons resident in Iceland.	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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(c)	Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	Residency requirement for car rental services	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section. Residency requirement for car rental services.	
(d)	Relating to other machinery and equipment (CPC 83106 - 83109)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(e)	Other (CPC 832)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
F.	<u>Other Business Services</u>					
(a)	Advertising services (CPC 871)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(b)	Market research and public opinion polling services (CPC 864)	1)	None	1)	Concession needed if personal data is to be processed outside Icelandic jurisdiction.	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(c)	Management consulting services (CPC 865)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(d)	Services related to man. consulting (CPC 866)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(e)	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)	Unbound except as indicated in the horizontal section	
(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)	Unbound except as indicated in the horizontal section	

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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(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)	Unbound except as indicated in the horizontal section	
(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)	Unbound except as indicated in the horizontal section	
(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)	Unbound except as indicated in the horizontal section	
(n)	Maintenance and repair of equipment (CPC 633+8861-8866; not including maritime vessels, aircraft or other transport equipment)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(o)	Building-cleaning services (CPC 874)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(p)	Photographic services (CPC 875)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(q)	Packaging services (CPC 876)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(r)	Printing and publishing (CPC 88442)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	Residency requirement for publishing of newspapers or magazines within the national territory. Residency requirement for editors.	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(s)	Convention services (CPC 87909)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section.	4)	Unbound except as indicated in the horizontal section	
(t)	Other					
	- Translation and Interpretation Services, except government authorized translators (parts of CPC 87905)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section.	4)	Unbound except as indicated in the horizontal section	

Modes of supply:

(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
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Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
2.	COMMUNICATION SERVICES					
B.	<u>Courier Services</u> (CPC 7512)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
C.	<u>Telecommunication Services</u>					
(a)	Voice telephony	1) None		1) None		
(b)	Packet-switched data transmission services	2) None 3) None		2) None 3) None		
(c)	Circuit-switched data transmission services	4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		
(d)	Telex services					
(e)	Telegraph services					
(f)	Facsimile services					
(g)	Leased circuit services					
(o)	Other					
	- Mobile and personal communications services and systems					
	Value-added services ¹	1) None 2) None		1) None 2) None		
	Electronic mail,	3) None		3) None		
	Voice mail, On-line information and Data Base Retrieval, EDI, Code and Protocol Conversion	4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		

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

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES A. <u>General Construction Work for Buildings</u> (CPC 512) B. <u>General Construction Work for Civil Engineering</u> (CPC 513) C. <u>Installation and Assembly Work</u> (CPC 514+516) D. <u>Building Completion and Finishing Work</u> (CPC 517)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 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 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	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES (excluding trade in arms, alcoholic beverages, tobacco and pharmaceutical products) A. <u>Commissions Agents' Services</u> (CPC 621) B. <u>Wholesale Trade Services</u> (CPC 622) C. <u>Retailing Services</u> (CPC 631+632 + 6111 + 6113 + 6121) D. <u>Franchising</u> (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 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 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	

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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, except for advisory services 2) None 3) Environmental operation license required 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.	<u>Refuse Disposal Waste</u> (CPC 9402)	1) Unbound, except for advisory services 2) None 3) Environmental operating license required 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.	<u>Sanitation and Similar Services</u> (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		

* Unbound due to lack of technical feasibility.

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Other:</u> - Cleaning Services of Exhaust Gases (CPC 9404) - Noise Abatement Services (CPC 9405) - Nature and Landscape Protection Services (CPC 9406) - Other (CPC 9409)	1) Unbound, except for advisory services 2) None 3) Environmental operating license required 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	

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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) are bound in this Schedule to the extent of the obligations in B.3 and B.4 of the Understanding.		
A. <u>Insurance and Insurance related Services</u>	1) The supply of direct insurance is reserved for insurance undertakings authorized in Iceland. The supply of insurance mediation is reserved for insurance intermediaries authorized in Iceland. 2) None 3) Insurance undertakings require authorization to establish branch offices in Iceland.	1) None 2) None 3) The majority of the founders of an insurance undertaking must be Icelandic residents or legal entities registered in Iceland. Managers and board members of insurance undertakings shall be resident in Iceland. The Minister of Economic Affairs may grant exemptions from this requirement.	

Modes of supply: (1) Cross-border supply (2) 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. 4) Unbound except as indicated in the horizontal section. 1) None 2) None 3) Credit institutions and undertakings engaged in securities services established outside of Iceland can establish a branch or a representative office, subject to authorization by the Financial Supervisory Authority, FME.	Branch offices of foreign insurance undertakings must be managed by a resident agent. Insurance intermediaries must be resident in Iceland. The Minister of Economic Affairs may grant exemptions from this requirement. 4) Unbound except as indicated in the horizontal section 1) Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non-residents. 2) None 3) A founder of a credit institution shall be a natural or legal person resident in Iceland. The Minister of Economic Affairs can grant exemptions from this requirement.	

Modes of supply: (1) Cross-border supply (2) 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. 4) Unbound except as indicated in the horizontal section.	Managers and the majority of the board members of credit institutions and undertakings engaged in securities services and UCITS shall be resident in Iceland. The Minister of Economic Affairs may grant citizens of non-EEA Member States or non-EFTA Member States the same exemptions. Service providers shall inform the Ministry of Economic Affairs of investments made by non- residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland. 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES A. <u>Hotels and Restaurants (including catering)</u> (CPC 641-643) B. <u>Travel Agencies and Tour Operators</u> (CPC 7471) C. <u>Tourist Guides Services</u> (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Condition of licences is residency. 4) Unbound except as indicated in the horizontal section. Condition of licences is residency. 1) None 2) None 3) Condition of licences is residence of the manager 4) Unbound except as indicated in the horizontal section. Condition of licences is residence of the manager 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. The right to exercise the profession is reserved for resident tourist guides. Non-resident tourist guides may be granted temporary work permit on ad hoc basis.	

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

Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
10.	RECREATIONAL CULTURAL AND SPORTING SERVICES (other than audiovisual services)					
A.	<u>Entertainment Services</u> (including theatre, live bands and circus services) (CPC 9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Targeted financial support to specific local, regional or national activities. 4) Unbound except as indicated in the horizontal section		
B.	<u>News Agency Services</u> (CPC 962)	1),2),3) None other than access to management functions is subject to discretionary authorizations by competent authorities 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Condition of residency for the editor of a paper or magazine. Unbound except as indicated in the horizontal section		
C.	<u>Libraries, Archives, Museums and other Cultural Services</u> (CPC 963)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Targeted financial support to specific local, regional or national activities 4) Unbound except as indicated in the horizontal section		

Modes of supply: (1) Cross-border supply (2) 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>Sporting and other Recreational Services</u> (CPC 964)	1) None 2) None 3) Gambling, coin machines and like activities are subject to licensing. Professional boxing is illegal but amateur boxing is allowed. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Targeted financial support to specific local, regional or national activities 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. <u>Maritime Transport Services</u> International transport (freight and passengers) CPC 7211 and 7212 <u>including</u> Cabotage transport (as defined in Attachment I – definition n° 1).	1) None 2) None 3)(a) Establishment of a registered company for the purpose of operating a fleet under Icelandic flag: Unbound except as indicated in the horizontal section. (b) Other forms of commercial presence (as defined in Attachment I - definition n°2): None 4)(a) Ships' crew: Unbound except as indicated in the horizontal section. (b) Key personnel employed in relation to a commercial presence as defined under mode 3(b) above: Unbound except as indicated in the horizontal section.	1) None 2) None 3)(a) Unbound (b) None 4)(a) Unbound (b) Unbound	
<u>Maritime Auxiliary Services</u>			
- Maritime Cargo Handling Services (as defined in Attachment I - definition n°3)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Storage and Warehousing Services (CPC 742); Customs Clearance Services (as defined in Attachment I - definition n°4); Container Station and Depot (as defined in Attachment I - definition n°5)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Maritime Agency Services (as defined in Attachment I - definition n°6); Freight Forwarding Services (as defined in Attachment I - definition n°7)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Other Supporting and Auxiliary Transport Services (as defined in Attachment I - definition n°8)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

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

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

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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) Unbound except as indicated in the horizontal section	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.

* 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
Sales and marketing	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
Computer Reservations System	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
F. <u>Road Transport Services</u>					
(a) Passenger transportation (CPC 7121 + 7122)	1)	None	1)	None	
	2)	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.	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(b) Freight transportation (CPC 7123)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(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 the horizontal section	4)	Unbound except as indicated in the horizontal section	
(d)	Maintenance and repair of road transport equipment (CPC 6112+8867)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
(e)	Supporting services for road transport services (CPC 744)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	
H.	<u>Services auxiliary to all modes of transport</u>					
(b)	Storage and warehousing services (CPC 742)	1)	Unbound*	1)	Unbound*	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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

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

Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
12.	OTHER SERVICES NOT INCLUDED ELSEWHERE					
A.	<u>Energy Related Services - Incidental to Geothermal Energy</u>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
B.	<u>Other</u>					
	Washing, cleaning and dyeing services (CPC 9701)	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		
	Hair dressing and other beauty services (CPC 9702)	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 I

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 Annex XI);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

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

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

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

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

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

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

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

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

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

APPENDIX 2 TO ANNEX XII

LIECHTENSTEIN – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.18

This is authentic in English only

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 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 COMMITMENTS ¹								
ALL SECTORS INCLUDED IN THIS SCHEDULE								
This part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.								
	1) None			1) None except unbound for subsidies, tax incentives and tax credits. Treatment accorded to subsidiaries of third country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company.				

¹ Liechtenstein makes reference to the specific geographic situation of the country, to its limited resources and to the small labour market. Therefore, Liechtenstein is in a position to bind its services sector only with the reservations mentioned in Part I and Part II.

Modes of supply: (1)	Cross-border (2) Consumption abroad	(3) Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) None 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 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.	Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States. 2) None except unbound for subsidies, tax incentives and tax credits. 3) None except for the following: The establishment of a commercial presence by an individual is subject to the requirement of continued residency for a certain period of time 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 continued residency for 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). Trust companies: At least one member of the management authorised to manage and represent must be a licensed trustee in Liechtenstein and work full-time for the company.	

Modes of supply: (1)	Cross-border (2)	Consumption abroad (3)	Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
		The Liechtenstein company law does not prohibit joint stock companies from foreseeing in their articles of incorporation the preclusion or limitation of the transfer of registered shares. Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company. Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States. All acquisitions of real estate are subject to authorisation. Such authorisation is granted only if an actual and proven requirement for living or business purposes is given and a certain period of residence has been completed. Non-residents are excluded from the acquisition of real estate.		

Modes of supply: (1)	Cross-border (2) Consumption abroad	(3) Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except for measures concerning the entry and temporary stay of natural persons (hereinafter persons) falling within the categories, as defined in paragraph I and II below, and subject to the following limitations and conditions and to the limitations and conditions on national treatment set out under the national treatment column: Entry and stay of foreign services suppliers in Liechtenstein is subject to authorisation (requirement of residency permit and work permit). Authorisation is granted subject to measures fixing overall numbers of work permits allocated. 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.	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	
		I. <u>Essential persons transferred to Liechtenstein within a specific business or company (intra-corporate transferees)</u> The following persons, who are employees of a business or company (hereinafter enterprise) providing services in Liechtenstein through a branch or subsidiary established in Liechtenstein and who have been beforehand employees of their enterprise outside Liechtenstein for a period of not less than one year immediately preceding their application for admission, are considered as essential personnel: 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.							

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>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. For essential personnel as define above, the period of stay is limited to a period of three years. II. <u>Business Visitors</u> Persons seeking temporary entry whose remuneration is derived outside of Liechtenstein, and who do not make direct sales to the public or supply services themselves: a) Persons participating in business meetings, conferences, exhibitions, fairs, conventions or education seminars. b) Employees of juridical persons for the purpose of setting up a commercial presence in Liechtenstein (examination of possibilities; conducting of respective negotiations). For business visitors as defined above, the period stay is limited to a maximum period of 90 days.				

Modes of supply: (1)		Cross-border (2) Consumption abroad (3)		Commercial presence (4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
PART II. SECTOR-SPECIFIC COMMITMENTS					
1. BUSINESS SERVICES					
A. <u>Professional Services</u>					
a) Legal Service					
- legal advisory services on home country law and international law (except for consulting on Liechtenstein law) (part of CPC 861)	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I			
b) Accounting, auditing and bookkeeping services					
- Accounting and auditing services (CPC 8621)	1) None 2) None 3) Auditing company (Revisionsgesellschaft): The majority of the capital and the voting rights must be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be a licensed auditor. 4) Unbound except as indicated in Part I	1) None 2) None 3) Auditing company (Revisionsgesellschaft): The majority of the capital and the voting rights must be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be a licensed auditor. 4) Unbound except as indicated in Part I			
- Bookkeeping services, except tax returns (CPC 8622)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

Modes of supply: (1)		Cross-border (2)	Consumption abroad (3)	Commercial presence (4)	Presence of natural persons
Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
c)	Taxation services (CPC 863)	1)	None	1)	None
		2)	None	2)	None
		3)	Auditing company (Revisionsgesellschaft): The majority of the capital and the voting rights must be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be a licensed auditor.	3)	Auditing company (Revisionsgesellschaft): The majority of the capital and the voting rights must be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be a licensed auditor.
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I
d)	Architectural services (CPC 8671)	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)	Engineering services (CPC 8672)	1)	None	1)	Official land measurements (cadastral surveying) may only be carried out by licensed surveyors.
		2)	None	2)	None
		3)	None	3)	Official land measurements (cadastral surveying) may only be carried out by licensed surveyors.
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I. Official land measurements (cadastral surveying) may only be carried out by licensed surveyors.
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
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 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>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	
b) R&D services on social sciences (part of CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
c) Interdisciplinary R&D sciences (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
E. <u>Rental/Leasing Services without Operators</u>			
c) Relating to other transport equipment (CPC 83101 + CPC 83102 + CPC 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	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	
d)	Relating to other machinery and equipment (CPC 83106 - CPC 83109)	1)	None	1)	None		
		2)	None	2)	None		
		3)	None	3)	None		
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I		
F.	<u>Other Business Services</u>						
a)	Advertising services						
-	Advertising services (including direct mail advertising), excluding outdoor advertising and excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcohol, tobacco, toxics, explosives, weapons and ammunition (part of CPC 8711 + part of CPC 8712)	1)	None	1)	None		
		2)	None	2)	None		
		3)	None	3)	None		
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I		
b)	Market research and public opinion polling services (CPC 864)	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)	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		

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
d)	Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
e)	Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
f)	Services incidental to agriculture, hunting and forestry				
-	Consulting services on agriculture, hunting and forestry (part of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
g)	Services incidental to fishing				
-	Consulting services relating to fishing (part of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
h)	Services incidental to mining				
-	Services incidental to mining, excluding prospection, surveying, exploration and exploitation (part of CPC 883 + part of CPC 5115)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		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	
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	4)	Unbound except as indicated in Part I		
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	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
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		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
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 (CPC 87909)	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) None except unbound for translation for official purposes 2) None except unbound for translation for official purposes 3) None except unbound for translation for official purposes 4) Unbound except as indicated in Part I	

Modes of supply:	(1)	Cross-border	(2)	Consumption abroad	(3)	Commercial presence	(4)	Presence of natural persons
Sector or Sub-sector		Limitations on Market Access				Limitations on National Treatment		Additional Commitments
2.	COMMUNICATION SERVICES							
C.	<u>Telecommunication Services</u> Telecommunication Services are the transport of electro-magnetic signals - sound, data, image and combinations thereof, excluding broadcasting ² <u>Basic Telecommunication Services</u>							
a)	Voice telephone services (CPC 7521)	1)	None		1)	None		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
b)	Packet-switched data transmission (CPC 7523)	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)	Circuit-switched data transmission (part of CPC 7523)	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)	Telex services (CPC 7523)	1)	None		1)	None		
		2)	None		2)	None		
		3)	None		3)	None		

² Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Modes of supply: (1)	Cross-border (2)	Consumption abroad (3)	Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
	4)	Unbound except as indicated in Part I	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	
g) Private leased circuit services (CPC 7522 + 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
<u>Enhanced/value-added telecommunication services</u>				
h) Electronic mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
i) Voice mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
j) On-line information and data base retrieval (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
k) Electronic data interchange (EDI)	1) None 2) None		1) None 2) None	

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 of CPC 7523)		3)	None	3)	None		
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I		
l)	Enhanced/value-added facsimile services (part of CPC 7523)	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)	Code and protocol conversion	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)	On-line information and/or data processing (part of CPC 843)	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		
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		

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
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES A. <u>General Construction Work for Buildings</u> (CPC 512) B. <u>General Construction Work for Civil Engineering</u> (CPC 5131-5137) C. <u>Installation and assembly work not related to gas, water and electricity meters, gas pipelines, electricity and main water lines</u> (part of CPC 514 + part of CPC 516) D. <u>Building completion and Finishing Work</u> (CPC 517) E. <u>Other</u> - Pre-erection work at construction sites (CPC 511)	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 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 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 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 1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I 1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1)		Cross-border (2)	Consumption abroad	(3)	Commercial presence (4)	Presence of natural persons
Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
-	Special trade construction work (CPC 515)	1)	Unbound	1)	Unbound	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
-	Renting services relating to equipment for construction/demolition of buildings/civil engineering works, with operator (CPC 518)	1)	Unbound	1)	Unbound	
		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	
4.	DISTRIBUTION SERVICES						
A.	<u>Commission agents' services</u>						
-	Commission agents' services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 6211)	1)	None	1)	None		
		2)	None	2)	None		
		3)	None	3)	None		
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I		
B.	<u>Wholesale trade services</u>						
-	Wholesale trade services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1)	None	1)	None		
		2)	None	2)	None		
		3)	None	3)	None		
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I		

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

³ This subsector includes all distribution services related to motor vehicles and parts thereof (CPC 6111 + 6113 + 6121)

Modes of supply: (1)	Cross-border (2)	Consumption abroad (3)	Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
5. EDUCATIONAL SERVICES				
Private education services				
A. <u>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 organised 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 organised 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 organised 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		
D. <u>Adult Education Services</u> (part of CPC 924)	1) None 2) None 3) Foreigners may establish commercial presence only when organised 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:	(1)	Cross-border	(2)	Consumption abroad	(3)	Commercial presence	(4)	Presence of natural persons
	Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment			Additional Commitments
6.	ENVIRONMENTAL SERVICES							
	Excluding public utilities whether owned and operated by municipalities or Liechtenstein government or contracted out by them.							
A.	<u>Sewage services</u> (CPC 9401)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
B.	<u>Refuse disposal services</u> (CPC 9402)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None; unbound for garbage dump		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
C.	<u>Sanitation and similar services</u> (CPC 9403)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
D.	<u>Other environmental services</u> (CPC 9404 + CPC 9405 + CPC 9406 + part of CPC 9409)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		

Modes of supply:	(1)	Cross-border	(2)	Consumption abroad	(3)	Commercial presence	(4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access				Limitations on National Treatment		Additional Commitments	
7. FINANCIAL SERVICES								
Commitments on banking, securities and insurance services are in accordance with the 'Understanding on Commitments in Financial Services' (hereinafter 'Understanding') and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. The Commitments below shall not impose any obligation to allow non-resident financial services suppliers to solicit business.								
<u>Insurance and insurance related services</u>	1)	Establishment of a commercial presence is required for the provision of insurance services in Liechtenstein.			1)	None		
	2)	None			2)	None		
	3)	Insurance companies incorporated in Liechtenstein must be organised as joint stock company (Aktiengesellschaft) or as co-operative/mutual association (Genossenschaft). If a third-country insurer wishes to become active within Liechtenstein, an agency must be established in Liechtenstein. The third-country insurer must be authorised to conduct insurance activities under the law of its country of incorporation. To be recognised for participation in the basic health insurance scheme, health insurance suppliers must be organised in the form of mutual associations (Genossenschaft, Verein: Versicherungsverein auf Gegenseitigkeit or Hilfskasse) or foundations (Stiftung);			3)	One member of the executive board as well as of the board directors must be resident in Liechtenstein. In the case of a branch, it suffices if the general representative, whose nomination requires the approval of the supervisory authority, has his residence in Liechtenstein and is duly authorised to fully represent the company.		
	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	
<u>Banking and other financial services</u> (excluding insurance)	1⁴⁾ None 2) None 3) Banks and financial companies must be organised as joint stock company (Aktiengesellschaft) 4) Unbound except as indicated in Part I	1) Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank 2) 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) None 4) Unbound except as indicated in Part I		

⁴ Are covered not only transactions indicated in paragraph B.3 of the 'Understanding' but the whole range of banking and other financial services transactions (excluding insurance).

Modes of supply: (1)	Cross-border (2) Consumption abroad	(3) Commercial presence (4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES A. <u>Hotels and restaurants</u> (incl. catering) (CPC 641-CPC 643) B. <u>Travel agencies and tour operators services</u> (CPC 7471) C. <u>Tourist guides services</u> (CPC 7472)	1) Unbound, except none for catering (CPC 6423) 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) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound, except none for catering (CPC 6423) 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) 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
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services) B. <u>News agency services</u> (CPC 962) C. <u>Libraries</u> (CPC 9631*) 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 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) Unbound for subsidies, tax incentives and tax credits 4) Unbound except as indicated in Part I; and unbound for subsidies, tax incentives and tax credits 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
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		
b)	Freight transportation (CPC 7123)	1)	Unbound, except as provided for in the Annex International Road Transport		1)	Unbound, except as provided for in the Annex International Road Transport		
		2)	None		2)	None		
		3)	None		3)	Vehicles must be registered in Liechtenstein		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
c)	Rental of commercial vehicles with operator (CPC 7124)	1)	None		1)	None		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
d)	Maintenance and repair of road transport equipment (CPC 6112 + CPC 8867)	1)	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
H.	<u>Services auxiliary to all modes of transport</u>							
a)	Cargo-handling services (CPC 741)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
b)	Storage and warehouse services (CPC 742)	1)	Unbound due to lack of technical feasibility		1)	Unbound due to lack of technical feasibility		
		2)	None		2)	None		
		3)	None		3)	None		
		4)	Unbound except as indicated in Part I		4)	Unbound except as indicated in Part I		
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 3 TO ANNEX XII

NORWAY – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.18

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
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, Industry and Fisheries grants exemptions in each individual case.	
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS)	1) Unbound 2) Unbound 3) None 4) None	1) Unbound 2) Unbound 3) Eligibility for subsidies may be limited to juridical persons established in Norway. Unbound for research and development subsidies and for education services leading to the conferring of State recognized exams and/or degrees 4) Subsidies available to natural persons may be limited to Norwegian citizens	
All sectors: Movement of personnel ¹	4) Unbound, except for the temporary presence of categories A, B, C and D below:	4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

¹ Norway maintains in certain sectors language requirements. These requirements are deemed to be necessary and proportionate in order to ensure the quality of the services and therefore not inscribed as a national treatment restriction.

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	A. Intra Corporate Transferees Managers and executives, specialists and trainees as intra-corporate transferees, provided that the service supplier is the corporation to which these are attached. Definitions: Executives/managers – persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including: - directing the establishment or a department or subdivision of the establishment; - supervising and controlling the work of other supervisory, professional or managerial employees; - having the authority personally to hire and fire or recommend hiring, firing or other personnel actions. Specialists – persons working within a juridical person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of the knowledge specific to the establishment, but also whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership in an accredited profession.		Annex XI on Movement of Natural Persons will apply for service providers that are business visitors for the purposes of attending conferences and trade fairs.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Trainees – temporary presence of natural persons with a diploma, university degree or post-graduate qualification pursuing post-study work experience for the purposes of obtaining appropriate work experience, business techniques or methods of a service. Access for executives/managers and specialists is subject to the following conditions: - Compliance with an economic needs test is not required. - Temporary entry, stay and work limited to a four year period. - A residency permit must be obtained. - The residency permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - All other requirements regarding entry, stay (including cumulation of periods), 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
	Access for trainees is subject to the following conditions: - Temporary entry, stay and work limited to a three months period. - A residency permit must be obtained. - The work has to be essential for the person's qualifications and be a natural part of his or her vocational training. - The qualifications of the natural person must be relevant for the work in the company. - All other requirements regarding entry, stay (including cumulation of periods), wages, working conditions and social security benefits, shall continue to apply. B. Business Visitors Definitions: a) Persons who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.		

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

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

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Access is subject to the following conditions: - Compliance with an economic needs test is not required - The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whichever 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 residency permit must be obtained. - The residency permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted. - All other requirements regarding entry, stay (including cumulation of periods), wages, working conditions and social security benefits shall continue to apply.		

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	D. Independent Professionals Definition: Self-employed natural persons temporarily present in Norway to supply a service pursuant to a service contract between them and a client located in Norway. Access is subject to the following conditions: - Compliance with an economic needs test is not required. - The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whichever 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 residency permit must be obtained. - The residency permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted. - All other requirements regarding entry, stay (including cumulation of 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 ²	1) None	1) None	
(ii) Foreign Law (home country law)	2) None	2) None	
Legal advisory services and legal arbitration, conciliation and mediation services (concerned parts of CPC 861)	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.	3) Foreign advocates can give advice on foreign law and international law after application. Some restrictions on co-operation with Norwegian advocates as a consequence of legislation on how a firm of Norwegian advocates may be organised.	
(iii) International Law	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section. As for 3), but no restrictions on advice on a strictly occasional basis.	
Legal advisory services and legal arbitration, conciliation and mediation services (concerned parts of CPC 861)			

² For the purpose of this entry:
‘**domestic law (host-country law)**’ – the law of Norway.
‘**foreign law (home-country law)**’ – the law of the territories of Turkey and other countries other than the law of Norway.
‘**international law**’ – includes law established by international treaties and conventions, as well as customary law.
‘**legal advisory services**’ – includes provision of advice to and consultation with clients in matters, including transactions, relationships and disputes, involving the application or interpretation of law; participation with or on behalf of clients in negotiations and other dealings with third parties in such matters; and preparation of documents governed in whole or in part by law, and the verification of documents of any kind for purposes of and in accordance with the requirements of law. Does not include advice, consultation and documentation services performed by service suppliers entrusted with public functions, such as notary services.
‘**legal representational services**’ – includes preparation of documents intended to be submitted to courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of law; and appearance before courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of the specified body of law. Does not include documentation services performed by service suppliers entrusted with public functions, such as notary services.
‘**legal arbitration, conciliation and mediation services**’ – preparation of documents to be submitted to, preparation for and appearance before, an arbitrator, conciliator or mediator in any dispute involving the application and interpretation of law. Does not include arbitration, conciliation and mediation services in disputes for which the law has no bearing which fall under services incidental to management consulting. As a sub-category, international legal arbitration, conciliation or mediation services refers to the same services when the dispute involves parties from two or more countries.

Modes of supply: (1) Cross-border supply (2) 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 bookkeeping services (CPC 862) - Auditing services by registered and licensed auditors	1) None, except: Statutory audits of annual accounts, including consolidated annual accounts, and other auditing tasks requiring a responsible auditor, can only be provided by auditing companies incorporated in Norway and/or registered and licensed in Norway. Also limits national treatment 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None, except: Auditors performing statutory audits of annual accounts, including consolidated annual accounts, and other auditing tasks requiring a responsible auditor, shall have a permanent place of business in Norway. FSA may make individual exceptions to the requirement for permanent office, provided that documents regarding clients in Norway are stored on a fixed place in this country in an orderly and responsible manner. Auditing companies must be established in Norway to perform statutory audits of annual accounts, including consolidated annual accounts, and other auditing tasks requiring a responsible auditor 2) None 3) Public certification required based on Norwegian exam and two years experience in Norway. Audit reports must be drafted in Norwegian. Permanent residence in Norway required. 4) Unbound except as indicated in the horizontal section. As 3).	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Accounting and bookkeeping services	1) Accounting shall take place in Norway. The King may decide that accounting takes place abroad. 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. For authorised accountants, permanent residence in Norway required, and a minimum of two years practice in Norway during the five preceding years.	
(c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) 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.	
(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.	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Computer and Related Services			
- CPC 84 according to the description of sectoral coverage in Attachment I	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Research and Development Services			
(b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Real Estate Services			
(b) Real Estate Services on a fee or contract basis (CPC 822)			
- Real estate agency	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section. Upon request, education/examination from abroad may be accepted.	
- Real estate agent	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section. Upon request, education/examination from abroad may be accepted.	

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rental/Leasing Services without Operators			
a), b), c) Relating to ships ³ , aircraft, other transport equipment (CPC 83102, CPC 83103, CPC 83104, CPC 83105)	1) None 2) None 3) None other than: Aircrafts: to be registered in the aircraft register of Norway, the aircraft must be owned either by Norwegian natural persons or by Norwegian juridical persons. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Car-hiring (CPC 83101)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
F. Other Business Services			
(a) Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

³ Registration requirements for ships in the Norwegian shipping registries (NIS and NOR) are described in Section 11A - Maritime Transport.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c), (d) Management and administrative services (including management, consultancy) (CPC 865, CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Technical testing and analysis services (CPC 8676), except for public services functions such as statutory classification required for ships and floating vessels registered in NIS and NOR.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(f) Advisory and consulting services related to agriculture, hunting and forestry (concerned parts of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Advisory and consulting services related to fishing (concerned parts of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Services incidental to mining (CPC 883 + 5115)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(i) Advisory and consulting services related to manufacturing (CPC 884, CPC 885)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(k) Placement and supply services of personnel			
- Labour recruitment and provision of personnel (nationals and residents with work permit) (concerned parts of CPC 872)	1) Requires registration, the appointment of a representative in Norway, and a bank guarantee equal to the amount required as minimum capital for a limited liability company 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Executive search services (CPC 87201)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Investigation and security activities (CPC 873)	1) None except that commercial presence is required for providing surveillance and control of private or public area, including through TV and electronic means; armored car service and burglary alarm monitoring and response services. 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Commercial presence is required for providing surveillance and control of private or public area, including through TV and electronic means; armored car service and burglary alarm monitoring and response services. 2) None 3) The Manager and all the members of the board must be Norwegian citizens resident in Norway. 4) Unbound except as indicated in the horizontal section. As 3).	
(m) Related scientific and technical consulting services (CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 and CPC 8861-8866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(o) Building-cleaning services (CPC 874)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	

* 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
(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	
(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	

* 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
(t) Other			
- Exhibition management services (parts of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Interior design (concerned parts of CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Translation and interpretation services, except government authorised translators (part 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			
(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			
(o) Other			
- Mobile and personal communications services and systems			
- Value-added services (excludes voice telephony, telegraph and telex, packet- and circuit-switched data services, mobile radio telephony, paging and satellite services)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. General Construction Work for Civil Engineering (CPC 513)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Installation and Assembly Work (CPC 514, CPC 516)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Building Completion and Finishing Work (CPC 517)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Other</u> - Pre-erection work at construction sites (CPC 511) - Special trade construction work (CPC 515) - Renting services relating to equipment for construction/demolition of buildings/civil engineering works, with operator (CPC 518)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

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

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATION SERVICES			
C. Higher education services (CPC 923)	1) None 2) None 3) None	1) None 2) None 3) None	
D. Adult education services (CPC 924)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
E. Other education services (CPC 929)			

Modes of supply: (1) Cross-border supply (2) 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) 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	

Modes of supply: (1) Cross-border supply (2) 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. 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	
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 94060)	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)	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" (the Understanding) of the WTO General Agreement on Trade in Services (GATS). ii. The market access commitments in respect of modes 1) and 2) apply to the transactions indicated in paragraphs B.3 and B.4 of the market access section of the Understanding respectively. iii. The restrictions and limitations listed in the schedule under mode 1) apply to regulatory measures directed towards non-resident financial service suppliers established outside the European Economic Area. The limitations listed in the schedule under mode 2) apply to regulatory measures directed towards financial service consumers residing in Norway. iv. The following restrictions and limitations apply:			
A. Insurance and Insurance-Related Services	1) In addition to the services listed in paragraph B.3 (a) of the Understanding, non-resident insurance companies may supply insurance related to passenger vessels (including cruise vessels), ocean-going fishing vessels, offshore exploration or insurance contracts regarding domestic companies with an activity of at least 10-man-years or annual sales above a certain threshold. As of 2005 this threshold is set at NOK 50 million. Non-resident insurance companies must supply the services listed above and in paragraph B.3(a) of the Understanding through an insurance broker authorised in Norway. 2) None	1) None 2) None	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital in a Norwegian insurance company. A foreign or Norwegian financial institution may however, subject to approval acquire and hold up to 25 per cent of such shares when this is part of a strategic alliance agreement. The Ministry of Finance and Customs may in special circumstances make exemptions from these limitations on single investor ownership. Notwithstanding the foregoing, foreign insurance companies may establish partly or wholly owned subsidiaries in Norway. The other owners of such partly owned subsidiaries must be foreign or Norwegian financial institutions. For subsidiaries or branches of financial institutions not incorporated within Norway, a separation requirements applies between life insurance, non-life insurance and credit risk insurance. Insurance companies incorporated in Norway must be organised as joint stock companies or mutual insurance companies. Insurance brokerage firms incorporated in Norway must be organised as joint stock companies. 4) Unbound except as indicated in the horizontal section	3) For mutual insurance companies the manager, at least half the members of the board of directors and half the members of the corporate assembly must be permanent residents of Norway. The Ministry of Industry and Trade may grant exemptions from these rules. 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Banking and Other Financial Services (excluding insurance)	1) None 2) None 3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital of commercial banks, central securities depositories or financing undertakings, or more than 10 per cent of the equity certificates of savings banks. A foreign or Norwegian financial institution may, however, subject to approval acquire and hold up to 25 per cent of such shares, except for clearing houses, or equity certificates when this is part of a strategic alliance agreement. In addition, the Ministry of Finance and Customs may in special circumstances make exemptions from these limitations on single investor ownership in such institutions. Notwithstanding the foregoing, foreign banks and financing undertakings may establish partly or wholly owned subsidiaries in Norway. The other owners of such partly owned subsidiaries must be banks or financial institutions respectively. Commercial banks, central securities depositories, securities firms and management companies for collective investment funds incorporated in Norway must be organised as joint stock companies. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) In savings banks and financing undertakings which are not organised as joint stock companies, the members of decision-making bodies must be Norwegian citizens and permanently residing in Norway. The Ministry of Finance and Customs may grant exemptions from these rules. 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels, camping sites and other commercial accommodations, restaurants, cafes, pubs, bars (CPC 641, CPC 642, CPC 643)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Tourist Guides Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
B. News Agency Services (CPC 962)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport ⁴			
International transport (freight and passengers) (CPC 7211 and 7212 and CPC 7213 wherever applicable) International towing and pushing services (part of CPC 7214). Less domestic transport (1) and domestic towing and pushing services	1) None 2) None 3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by Norwegian citizens or by a Norwegian company where Norwegian citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted. (b) Ships on the Norwegian International Ship Register (NIS): None (c) Other forms of commercial presence (2): None	1) None 2) None 3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the Norway. The majority of the members of the board, including the chairman, must be Norwegian citizens resident in the EEA area having resided in the Norway the preceding two years. (b) NIS: Ships with more than 40 per cent non Norwegian ownership must have a management function in Norway. This may be the operation by a Norwegian ship-owning company with head office in Norway, or a Norwegian management company or if the ship is registered directly in the NIS by a foreign company, a Norwegian representative is required. The representative must be domiciled in Norway and be authorised to receive a lawsuit on behalf of the ship owner. (c) Other forms of commercial presence (2): None	

⁴ See Attachment II on Notes to Maritime Transport.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime auxiliary services:	4) (a) Ships' crew NOR: Unbound except as indicated in the horizontal section.	4) (a) NOR: Unbound except as indicated in the horizontal section.	
	(b) Ships' crew NIS: 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.	(c) Shore personnel: Unbound except as indicated in the horizontal section.	
- Maritime cargo handling services (3)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Storage and warehousing services (CPC 742); customs clearance services (4); container station and depot services (5)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	

* Unbound due to lack of technical feasibility.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Maritime agency services (6); freight forwarding services (7)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water, electrical supplies
- Other supporting auxiliary transport services (8)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Auxiliary services as required by maritime transport operators:			

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			8. Emergency repair facilities 9. Anchorage, berth, berthing services 10. Container handling, storage and warehousing, freight transport. Where the road, rail, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks, railway carriages and related equipment, for the purpose of onward forwarding of international cargoes carried by sea, or have access to and use of these forms of transport services for the purpose of providing multimodal transport services.

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

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

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Ground handling	1) Unbound 2) None 3) None, except that categories of activities depends of the size of the airport. The number of providers in each airport can be limited due to available space constraints and to not less than two suppliers for other reasons. Non-discriminatory preapproval may apply. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. Rail Transport Services			
(c) Pushing and towing services (CPC 7113)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Maintenance and repair of rail transport equipment (CPC 8868) ⁵	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	

⁵ 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, except as provided for in Annex XIX International Road Transport and Logistics Services 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, except as provided for in Annex XIX International Road Transport and Logistics Services 2) None 3) None 4) Unbound except as indicated in the horizontal section	Annex XI Movement of Natural Persons will apply for Professional Drivers
(e) Supporting services for road transport services (CPC 744)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	
G. Pipeline transportation			
- Offshore upstream pipeline transportation of petroleum and natural gas. Central network control and monitoring services exempted (concerned parts of CPC 71310)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	

* 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
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.

ATTACHMENT I

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

1. CPC 84 covers all computer and related services.
2. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of the basic functions listed in paragraph 3. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.
3. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide any of the following or any combination thereof:
 - consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems;
 - consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for software;⁶
 - data processing, data storage, data hosting or database services;
 - maintenance and repair services for office machinery and equipment, including computers; and
 - training services for staff of clients, related to software, computers or computer systems, and not elsewhere classified.
4. In many cases, computer and related services enable the provision of other services⁷ by both electronic and other means. However, in such cases, there is an important distinction between the computer and related service (*e.g.*, web-hosting or application hosting) and the other service² enabled by the computer and related service. The other service, regardless of whether it is enabled by a computer and related service, is not covered by CPC 84.

⁶ The term “software” may be defined as the sets of instructions required to make computers work and communicate. A number of different programmes may be developed for specific applications (application software), and the customer may have a choice of using ready-made programmes off the shelf (packaged software), developing specific programmes for particular requirements (customized software) or using a combination of the two.

⁷ *E.g.*, W/120.1.A.b. (accounting, auditing and bookkeeping services), W/120.1.A.d. (architectural services), W/120.1.A.h. (medical and dental services), W/120.2.D (audiovisual services), W/120.5 (educational services).

ATTACHMENT II

NOTES TO MARITIME TRANSPORT

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

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

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

These activities include, but are not limited to:

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

commitment on movement of personnel) with any locally established shipping agency;

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

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

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

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

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

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

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

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

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

APPENDIX 4 TO ANNEX XII

SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.18

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input 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. - In case of inconsistency between commitments in this schedule and in other annexes, the commitment that is the most favourable shall prevail. - 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 in this Part or in Part II. 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.e. in a form other than “joint-stock company”, “limited liability company” or “co-operative society”) is subject to the requirement of a permanent residency permit of the associate(s) 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 of Turkey (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 service suppliers of Turkey in Switzerland are subject to authorisation (requirement of residency permit and work permit). Any limitations scheduled in Part II shall apply. For essential personnel as defined in paragraph A below, the period of stay is limited to a period of three years, which may be extended to a maximum of 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 Turkey 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 located in Turkey 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 located in Turkey 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 in Turkey not having commercial presence in Switzerland (and other than enterprises supplying services as defined by CPC 872), which has concluded a services contract with an enterprise engaged in substantive business in Switzerland, and who have been beforehand employees of the enterprise located in Turkey 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 in Turkey; 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 in Turkey 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: - Architectural services (CPC 8671) - Engineering services (CPC 8672) - Integrated engineering services (CPC 8673) - Urban planning and landscape architectural services (CPC 8674) - 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) - Market research services (CPC 86401) - Management consulting (CPC 8650) - Related scientific and technical consulting services (CPC 8675) - Technical testing and analysis services (CPC 8676) - Translation and interpretation services from or into Turkic languages (part of CPC 87905) - 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 in Turkey not having commercial presence in Switzerland, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contractual basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being enterprises (excluding any supply of services in connection with enterprises 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 on home country law and international law (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 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 extrajudicial 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
(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; Web-site design services; Conception and operation services for cyber-protection systems (excluding national defense systems); Children online protection services (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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Research and Development Services</u> Excluding projects financed in whole or in part by public funds (a) R&D services on natural sciences (part of CPC 851) (b) R&D services on social sciences (part of CPC 852) (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 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>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 Services without Operators</u>			
(a) Relating to ships			
- For maritime transport (part of CPC 83103)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be 100 per cent owned and controlled by Swiss nationals, 3/4 of which having residency in Switzerland 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that board of directors and management of companies owning ships sailing under Swiss flag must be composed of Swiss nationals, the majority of which having residency in Switzerland; 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	
(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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Relating to other transport equipment (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 goods subject to import authorization and excluding pharmaceutical products, alcoholic beverages, tobacco products and electronic cigarettes, toxics, explosives, weapons and ammunition and other war material (part of CPC 8711 + part of 8712)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Outdoor advertising services, excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcoholic beverages, tobacco products and electronic cigarettes, toxics, explosives, weapons and ammunition and other war material (part of CPC 8719)	1) Unbound due to lack of technical feasibility 2) None 3) None except that outdoor advertising services on the public ground are permitted only when contracted out by cantons and municipalities through long term exclusive supplier's contracts 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(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: (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) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Services incidental to agriculture, hunting and forestry			
- Consulting services on agriculture, hunting and forestry (part of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Services incidental to fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Services incidental to mining			
- Services incidental to mining, excluding prospection, surveying, exploration and exploitation (part of CPC 883 + part of 5115)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(i) Services incidental to manufacturing (CPC 884 + 885 except 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(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	
- Surveillance services of parked cars, excluding camera surveillance services on semipublic or public ground (part of CPC 87305)	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 (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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(n) 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	
(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.:			
- 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	

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

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

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

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

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

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

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

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

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

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

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

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

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Other</u>			
- Pre-erection work at construction sites (CPC 511)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- 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) ⁴	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 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)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Wholesale Trade Services</u>			
- Wholesale trade services excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition (part of CPC 622)	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions apply 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) ⁵	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	
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	

⁵ 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:	1) None	1) None	
- Civil aviation training	2) None	2) None	
- Calligraphy	3) None	3) None	
- Turkic languages	4) Unbound except as indicated in Part I	4) Unbound except as indicated in Part I	
- Turkic traditional arts incl. traditional dances			
- 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 Ausserrhoden, Thurgau, Vaud, Neuchâtel, Jura. In the cantons of Nidwalden and Vaud, the public monopoly on fire and natural damage insurance covers also movable property located in the buildings.		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Representative offices 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 organised in the form of 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)⁶ 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	

⁶ 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
8. HEALTH RELATED AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)			
A. <u>Hospital services</u> ⁷ (CPC 9311)	1) Unbound 2) Unbound 3) Unbound except for representative offices of hospitals constituted under Turkish law and of hospital associations 4) Unbound except as indicated in Part I	1) Unbound 2) Unbound 3) Unbound except for representative offices of hospitals constituted under Turkish law and of hospital associations 4) Unbound except as indicated in Part I	

⁷ Nothing in the commitments undertaken in the Market Access and National Treatment columns shall be construed to cover the right to practice medicine or the use of titles. For the purpose of this Schedule, commitments of Switzerland regarding doctors and other medical professions are scheduled only and exclusively in sector 1.A.

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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Air Transport Services</u>			
(a) Passenger transportation (CPC 731)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in Part I	
(b) Freight transportation (CPC 732)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in Part I	
(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			
- Ground-handling services ⁸ (part of 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	
- Airport management services ⁹ (part of 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	
Selling and marketing of air transport 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	

⁸ This subsector includes ground administration, passenger handling, ramp handling, aircraft services, fuel and oil handling, flight operations and crew administration, surface transport.

⁹ This subsector includes airport infrastructure and operation services.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Computer reservation system (CRS) 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	
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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Maintenance and repair of rail transport equipment (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
F. Road Transport Services			
(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, excluding cabotage (part of CPC 7123)	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I. None for international truck operators ¹⁰	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I. None for international truck operators	
(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	

¹⁰ For the purpose of this Schedule, "International truck operators" means operators of heavy road vehicles transporting goods in transit through Switzerland, and/or transporting freight to Switzerland from abroad (import), and/or abroad from Switzerland (export). The operator must be an employee of the Turkish transport enterprise (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
(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	
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 ¹¹ (CPC 748)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Other auxiliary transport (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	
I. <u>Other Transport Services</u>			

¹¹ 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
- Submersibles transport services: limited to Maintenance and repair services of submersibles	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) ¹²	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.			
- Wellness services ¹³ :			
- hammams, saunas and spas ¹⁴ (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	
- Fitness centers and gymnasias ¹⁵ (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	

¹² 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.

¹³ 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.

¹⁴ The term "spas" is understood in the meaning of thermal baths.

¹⁵ 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.

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 for pets (pet grooming, boarding, pensions and dog walking) (part of CPC 9709)	1) None 2) None 3) None, except for limitations on number of animals that may be held together 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Arrangement of procedures for individuals applying for visa or permits of states other than Switzerland, excluding under governmental mandate (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	
- Weather forecasts for the general public (excluding special broadcasts such as for air traffic, weather risk assessment, weather threat alarm services, natural disaster warning, avalanche rating) (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	
- Services related to space debris (low earth orbit LEO and geostationary altitude GEO)			

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
- Scanning, catalogisation and observation of space debris; collision prediction and re-entry and collision avoidance and similar services (excluding space debris removal and deorbiting services) (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	

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 such services are the main activity of the service supplier or a usual complement of its main activity.
 3. “*Container station and depot services*” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
 4. “*Maritime agency services*” means activities consisting in representing as an agent, within a given geographic area, the business interests of one or more shipping lines or shipping companies for the following purposes:
 - (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (b) acting on behalf of the companies organising the call of the vessel or taking over cargoes when required.
 5. “*Maritime freight forwarding services*” means activities consisting in organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
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ATTACHMENT II

ENGLISH AND TURKISH TRANSLATIONS OF FORMS OF LEGAL ENTITIES IN SWITZERLAND

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

“Association” / birlik	association, Verein, associazione
“Co-operative society” / kooperatif şirket	société coopérative, Genossenschaft, società cooperativa
“General partnership” / kolektif şirket	société en nom collectif, Kollektivgesellschaft, società in nome collettivo
“Foundation” / vakıf (kurum, kuruluş)	foundation, Stiftung, fondazione
“Joint-stock company” / anonim şirket (A.Ş.)	société anonyme (SA), Aktiengesellschaft (AG), società anonima (SA)
“Limited liability company” / limited şirket (ltd.)	société à responsabilité limitée (sàrl), Gesellschaft mit beschränkter Haftung (GmbH), società a garanzia limitata (Sagl)
“Limited partnership” / limited ortaklık, hisseli komandit şirket	société en commandite, Kommanditgesellschaft, società in accomandita
“Sole proprietorship” / şahıs şirketi, adi şirket	entreprise individuelle, Einzelunternehmen, ditta individuale
“Stock company with unlimited partners” / komandit şirket	société en commandite par actions, Kommanditaktiengesellschaft, società in accomandita per azioni

¹ These translations are unofficial.

APPENDIX 5 TO ANNEX XII

TURKEY - SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.18

EXPLANATORY NOTES

1. In identifying individual sectors and sub-sectors, where specified, CPC means the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC Prov, 1991. Services without CPC reference are defined in the related sector or sub-sector column. Financial services are defined according to the Annex on Financial Services.
2. Nothing in this Schedule shall be construed to prevent Turkey to adopt or maintain any measure under the foreign trade regime and related customs procedures with regard to goods, in compliance with international agreements Turkey is a party to. In this respect, for the service sectors, sub-sectors or activities where importation and/or exportation of goods might be an integral part of the supply of services, such as distribution services, maintenance and repair services, and technical testing and analysis services, Turkey, even if not listed in this schedule, does not undertake any commitments on foreign trade and/or customs measures with regard to goods.
3. The rights and obligations arising from this Schedule shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.
4. 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.
5. In case of inconsistency between commitments in this schedule and in other annexes, the commitment that is the most favourable shall prevail.

Modes of supply: 1) Cross-border supply 2) 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			
This Part sets out the commitments including terms, conditions and qualifications of 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	1,2) Notwithstanding Article 3.13 (1), Turkey reserves the right to adopt or maintain measures related to payments and transfers related to cross-border supply of services and its service suppliers except related to its specific commitments inscribed in the sectoral part. 3) None for Joint Stock Companies, Limited Liability Companies, Commandite Companies, Collective Companies, branches and representative offices as defined in Turkish Commercial Code and Foreign Direct Investment Law. Opening of a liaison office by a company organised under the laws of the EFTA states is subject to permission of the Ministry of Economy, provided that they do not engage in commercial activities in Turkey. Unbound for the establishment or acquisition of any other type of legal entity.	<u>Subsidies:</u> 1,2,3,4) Unbound unless not inconsistent with its commitments under the GATS.	

Modes of supply:	1)	Cross-border supply	2)	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>Real Estate Acquisition:</u> 3) According to Land Registry Law, companies with foreign capital are permitted to acquire real estate in Turkey to conduct business activities listed in their articles of association. However, acquisitions in military zones (military forbidden zones, military security zones and strategic zones) and special security zones require permissions from the Turkish military authorities and the relevant province governorship. 1,3,4) The Council of Ministers has the authority to determine, modify or limit the conditions of and/or to partially or fully withdraw or ban the right to real estate acquisition by foreign natural persons and juridical persons organised under the laws of a foreign government, in line with national interests. <u>Public utilities:</u> Economic activities considered as public utilities at the national or local level may be subject to public monopolies or to exclusive rights granted to private operators.				4) Professions which are assigned only to Turkish nationals are given below: 1) Doctors, 2) Pharmacists, 3) Nurses, 4) Veterinarians, 5) Responsible directors of the factories producing medicine, 6) Tourist Guides, 7) Responsible directors of private hospitals, 8) Directors of newspaper, 9) Dentists, 10) Notaries, 11) Those personnel working in Free Trade Zones other than managers and qualified personnel, 12) Those personnel undertaking coastal commerce and related activities, 13) Doctors, pharmacists and veterinarians dealing with laboratory 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		
	4) Unbound except for the entry and temporary stay of natural persons in the following categories: I. <u>Intra-corporate transferees</u> are natural persons who have been employed by a juridical person of another Party for at least one year and who are temporarily transferred to one of its subsidiaries, affiliates or branches in the territory of Turkey. The natural person concerned shall belong to one of the following categories: <i>Executives-Managers:</i> Natural persons working in a senior position within a juridical person, who primarily direct the management of the company, receiving general supervision or direction principally from the board of directors or shareholders of the business or their equivalents, including on: (A) directing the company or a department or sub-division thereof; (B) supervising and controlling the work of other supervisory, professional or managerial employees; and (C) having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions.							

Modes of supply:	1)	Cross-border supply	2)	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>Specialists:</i> Natural persons working within a juridical person, and who possess uncommon knowledge essential to the company's production, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the company, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession. II. <u>Trainees:</u> means natural persons who have been employed by a juridical person of another Party for at least one year, who possess a university degree and who are temporarily transferred to one of its subsidiaries, affiliates, or branches in the territory of Turkey for career development purposes or to obtain training in business techniques or methods.¹ III. <u>Business visitors</u> are natural persons working in a senior position within a juridical person of another Party and who are responsible for setting up a subsidiary, affiliate or branch in the territory of Turkey. They do not engage in direct transactions with the general public and do not receive remuneration from a source located in Turkey.							

¹ The recipient company may be required to submit a training programme covering the duration of stay for prior approval, demonstrating that the purpose of the stay is for training corresponding to the level of a university degree.

Modes of supply: 1) Cross-border supply 2) 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. <u>Business Service Sellers:</u> means natural persons who are representatives of a service supplier of another Party seeking temporary entry into the territory of Turkey for the purpose of negotiating the sale of services or entering into agreements to sell services for that service supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within Turkey. V. <u>Installers and Maintainers:</u> means qualified specialists who are employees of a juridical person located in another Party not having commercial presence in Turkey, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contractual basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being juridical persons (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 Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<i>Intra-corporate transferees</i> and <i>trainees</i> need to obtain a work permit from the Ministry of Labour and Social Security. The work permits are issued, in accordance with respective laws, regulations and requirements of Turkey, for a period of up to one year. An extension of the work permit period up to two years is granted in accordance with respective laws, regulations and requirements of Turkey. <i>Business visitors</i> and <i>business service sellers</i> are not required to obtain work permits for a period of up to 90 days within 180 days. For <i>Installers and Maintainers</i>, the period of stay is limited to 90 days within one year. 1, 3, 4) Foreign engineers and architects may engage in the provision of engineering and architecture services in Turkey only after becoming a temporary member of the related professional chamber under the Union of Chambers of Turkish Engineers and Architects.		

Modes of supply: 1) Cross-border supply 2) 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>			
(a) Legal services (advisory services on foreign and International Law only) (CPC 861**)	1) None 2) None 3) Establishment in the form of a “foreign attorney partnership (yabancı avukatlık ortaklığı)” is required. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3,4) Litigation and representation of natural and legal persons before Turkish Courts, arbitrators, conciliators or other bodies empowered with jurisdictional functions, and preparation of any relevant legal document thereof are assigned only to Turkish national attorneys at law. Legal professionals hired by foreign attorney partnerships, even if they are Turkish nationals, cannot provide the aforementioned legal services. Use of the professional title “avukat (attorney at law)” is reserved for the Turkish nationals enrolled with Turkish Bar Associations. 4) Otherwise unbound except as indicated in the horizontal section	

** Asterisks designate "part 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	
(b) Accounting, auditing and bookkeeping services (CPC 862)		1) Unbound 2) None 3) Accounting, auditing and bookkeeping services can be supplied in the Turkish territory only by duly licensed “Certified Public Accountants (serbest muhasebeci mali müşavir)” or “Sworn-in Public Accountants (yeminli mali müşavir)” who are deemed as “members of profession (meslek mensubu)”². Turkish nationality is required to be licensed as a member of profession. However, in accordance with Article 8 of the Law No. 3568, subject to the observance of reciprocity condition, a foreign financial adviser³ meeting the professional qualifications required to perform accounting, auditing and bookkeeping services in Turkey, may obtain authorization to supply “certified public accountancy” services in the Turkish territory, through approval of the Prime Minister upon the proposal of the Ministry of Finance. In such a case, authorized foreign financial advisers may associate their works with other members of profession in the form a “partnership office (adi ortaklık)” or an “equity company⁴ (sermaye şirketi) in accordance with the Turkish Commercial Code after becoming a member of the related Chamber.			1) Unbound 2) None 3) Foreign titles and names, other than the names and surnames of the persons authorized in accordance with Article 8 of the Law No. 3568, cannot be used in the titles of partnerships or corporations among Turkish and Foreign Financial Advisers			

² In order to perform auditing services, members of profession are also required to obtain authorization from the Public Oversight, Auditing and Accounting Standards Authority.

³ The term “financial adviser” used in this entry refers to a “Certified Public Accountant (Serbest Muhasebeci Mali Müşavir)” pursuant to the “Law No. 3568 on Certified Public Accountants.

⁴ Equity company types are “joint-stock corporation (anonim şirket)”, “limited liability company (limited şirket)” and “partnership limited by shares (sermayesi paylara bölünmüş komandit şirket)”.

Modes of supply: 1) Cross-border supply 2) 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 foreign auditing firms that are authorized in accordance with the principle of reciprocity by the Public Oversight, Auditing and Accounting Standards Authority may carry out statutory audit in Turkey. Auditing firms are required to be established as “equity companies” in accordance with the Turkish Commercial Code. Auditing firms that will perform the audits of capital market institutions are required to be established as “joint-stock companies”. For an audit firm to be authorized: - Majority of its capital and voting rights shall belong to auditors, and all the partners of the firm shall be “members of profession”. - The members of its managing body shall be entirely composed of the “members of profession”; and majority of them, but provided that this ratio does not exceed seventy-five percent, shall be the auditors permanently employed by it.		
(c) Taxation Services	4) Unbound	4) Turkish nationality is required for Certified Public Accountants and Sworn-in Public Accountants.	
- Only business tax planning and consulting services (CPC 86301)	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
(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	
(g) Landscape architecture services (part of 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	
(i) Veterinary services - Only for animal hospitals and laboratories (part of CPC 932)	1) None 2) None 3) None 4) Turkish nationality is required for veterinaries.	1) None 2) None 3) None 4) Turkish nationality is required for veterinaries. Responsible director of an animal hospital or a laboratory must be a veterinary.	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Computer and Related Services</u>			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(b) Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Database services including data storage, data hosting and web hosting services (CPC 844)	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	
(e) Other computer and related 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	
- Only maintenance and repair services of office machinery and equipment including computers (CPC 845)			
- Only training services for staff of clients (CPC 84990**)			

Modes of supply: 1) Cross-border supply 2) 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 (excluding R&D financed in whole or in part by public funds)</u>			
(a) R&D services on natural sciences (only CPC 85101 and CPC 85103)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None except juridical persons duly established in Turkey, but acting on behalf of foreign persons, are required to obtain prior permission to conduct scientific research activities in the Turkish territory. 4) Foreign natural persons are required to obtain prior permission to conduct scientific research activities in the Turkish territory. Otherwise, unbound except as indicated in the horizontal section	
(b) R&D services on social sciences and humanities (CPC 852)			
E. <u>Rental/Leasing Services Without Operators</u>			
(c) Relating to other transport equipment (CPC 83101, 83102, 83105)	1) Unbound 2) None 3) None except Turkey may apply economic needs tests. 4) Unbound except indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except indicated in the horizontal section.	
(d) Relating to other machinery and equipment (CPC 83106, 83107, 83108, 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	

Modes of supply: 1) Cross-border supply 2) 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) Unbound except as indicated in the horizontal section	
(b) Market research 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) 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) Unbound except as indicated in the horizontal section	
(d) Services related to management consulting (CPC 866 except 86602)	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, excluding technical testing, analysis and control (inspection) services relating to construction and construction materials⁵, vessels and aircrafts, and marine survey activities. - Composition and purity testing and analysis services (only CPC 86761**) ⁶	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.	
(f) Services incidental to hunting (part of CPC 881)	1) Establishment is required 2) None 3) Only Group A travel agencies may operate in this field with the condition of obtaining hunting licence 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) Commercial presence is required 2) None 3) None 4) Unbound except as indicated in the horizontal section	1,2) None 3,4) “Technical supervisors (teknik nezaretçi)” and “permanent supervisors (daimi nezaretçi)” in mining sites are required to be Turkish nationals. Otherwise unbound except as indicated in the horizontal section	

⁵ Turkey does not assume any commitments regarding technical testing and analysis services relating to the construction sector, including construction and building control activities performed to ensure that the whole construction process, as well as the construction materials used as inputs in the construction, are in conformity with the technical specifications and standards specified by relevant laws and regulations.

⁶ Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.

Modes of supply: 1) Cross-border supply 2) 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 (CPC 874)	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) 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	
(r) Printing, publishing (CPC 88442**) Excluding publishing services of newspapers, magazines and publications of news agencies	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 (part of CPC 87909)	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	
(t) Other			
- Translation and interpretation services except translation and interpretation services supplied by sworn/certified translators and interpreters in relation with notary services (part of CPC 87905)	1) None 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
2. COMMUNICATION SERVICES A./B. <u>Postal Services (postal and courier services)</u> <i>Postal services cover the acceptance, collection, processing, shipment, distribution and delivery of "postal items" as defined in the Law on Postal Services No. 6475</i>	1, 3) Establishment in the form of an "equity capital company (sermaye şirketi)"⁷ is required. "Posta ve Telgraf Teşkilatı Anonim Şirketi (PTT A.Ş.)", a wholly state owned enterprise, is authorized by the Law on Postal Services to supply postal services under a universal service obligation, and has the monopoly right to supply services defined in the Law on Postal Services No. 6475 as postal monopoly. 2) 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	

⁷ In accordance with Article 124 of the Turkish Commercial Code (Law No. 6102), the following are considered equity capital companies: "joint-stock company (anonim şirket)"; "limited liability company (limited şirket)"; "limited partnership in which the capital is divided into shares (sermayesi paylara bölünmüş komandit şirket)".

Modes of supply: 1) Cross-border supply 2) 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>Telecommunication Services</u>⁸ (a) Voice telephone services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (d) Telex services (e) Facsimile services (f) Private leased circuit services (g) Telegraph services (h) On-line information and data-base retrieval (i) Electronic data interchange (j) Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (k) Code and protocol (l) On-line information and/or data processing (m) Others - Mobile services analog/digital cellular - Paging services - Cable TV	1, 3) Except for national public organizations and state-owned enterprises foreseen by law, in order to be authorized, establishment is required in the form of a joint-stock or limited liability company. Electronic communications (telecommunications) services and infrastructure requiring authorization in the form of limited number of rights of use can be provided only by joint stock companies. 2) 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	

⁸ The scope of telecommunication services in this Schedule does not cover any kind of (analog-digital) radio and TV programme broadcasting or on-demand audio-visual media services to the public.

Modes of supply: 1) Cross-border supply 2) 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) Telegraph services	1) PTT A.Ş., a wholly state owned enterprise, is the exclusive service provider. 2) None 3) PTT A.Ş., a wholly state owned enterprise, is the exclusive service provider. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. <u>Audio-visual Services</u> (Excluding Broadcasting ⁹)			
(a) Motion picture and video-tape production and distribution services (CPC 9611)	1) None, except establishment of a commercial presence is required for the distribution of motion pictures in physical media (CD, video-tape, etc.) 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) Motion picture projection services (CPC 9612) (By cinema theatre owners only)	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	

⁹ For the purposes of this Schedule, broadcasting covers the transmission of signs or signals, via any technology, for the reception and/or display of aural and/or visual programme signals by all or part of the general public.

Modes of supply: 1) Cross-border supply 2) 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 (CPC 51)	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 (Distribution services do not include distribution of goods subject to import and export restriction and in any case of alcohol, tobacco, electronic cigarettes and other addictive products; pharmaceuticals; medicines and medical devices, optical goods; seeds; genetically modified organisms, fertilizers and other soil enhancers, endemic plants, pesticides and preparations of a kind used in animal feeding; wood and coal; instruments and appliances for measuring electricity, gas and liquid; crude oil, refined petroleum products, taximeters; firearms and military equipment; precious metals; waste and scrap and materials for recycling; toxic substances; nuclear energy and water.)			
A. <u>Commission agents' Services</u> CPC 621, 61111, 6113 B. <u>Wholesale trade services</u> CPC 622, CPC 61111, 6113, 6121 C. <u>Retailing services</u> CPC 631, CPC 632, CPC 61112, CPC 6113, CPC 6121	1) Unbound 2) None 3) None, except Turkey may apply economic needs tests on commercial presence. For distribution of energy products, limitation on the total value of service transactions through market share cap applies too. 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
5. EDUCATION SERVICES ¹⁰			
A.,B.,E. <u>Primary, Secondary and Other Educational Services</u> (CPC 921, 922, 929)	1),3) Natural and legal foreign persons directly or by establishing partnership with Turkish nationals may establish only international educational institutions (including vocational and technical schools) and only for foreign students. 2) None 4) A Turkish national teacher must be assigned to the international educational institutions (including vocational and technical schools) as “Senior Deputy Principal”. Otherwise, unbound except as indicated in the horizontal section.	1) None 2) None 3) A Turkish national teacher must be assigned to the international educational institutions (including vocational and technical schools) as “Senior Deputy Principal”. 4) Unbound except as indicated in the horizontal section.	
C. <u>Higher Education Services</u> (CPC 923)	1) None 2) None 3) Private universities “non-profit foundation higher education institutions (vakıf yükseköğretim kurumları)” can only be established by foundations constituted under Turkish Civil Code, and through the enactment of a specific Law. 4) All members of the administrative board of higher education institution i.e. the Board of Trustees (Mütevelli Heyeti)], as well as the president (rector) must be Turkish nationals. Otherwise, unbound except as indicated in the horizontal section.	1) None 2) None 3) All members of the administrative board of higher education institution [i.e. the Board of Trustees (Mütevelli Heyeti)], as well as the president (rector) must be Turkish nationals. 4) Unbound except as indicated in the horizontal section.	

¹⁰

This commitment covers private education services 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
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage Services</u> (CPC 9401)	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. <u>Refuse Disposal Services</u> (CPC 9402)	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. <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) Unbound except as indicated in the horizontal section.	
D. Other: - Cleaning services of exhaust gases (CPC 9404)	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.	
- Noise abatement services (CPC 9405)	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
7. FINANCIAL SERVICES			
HORIZONTAL COMMITMENTS Measures applicable to supply of services through commercial presence for all sectors in Financial Services:			
<u>Banking</u>	3) Permission to establish a bank which has to be established in the form of a joint-stock company or to open the first branch or representative office of a foreign bank in Turkey, shall be given by a decision taken by the Banking Regulation and Supervision Board. A permission to operate must also be received following the consummation of establishment or branch opening transactions, in order to start receiving deposits and/or conducting banking transactions. Lending limits for the branches of foreign banks are based on branch capital rather than worldwide capital.	3) None	
<u>Insurance</u>	3) Insurance and reinsurance companies must be established in the form of a joint-stock or a mutual company. For the purpose of commencing their operation, insurance and reinsurance companies must obtain a license from the Undersecretariat of Treasury for each insurance branch in which they would like to operate.	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
<u>Securities market</u>	3) For the establishment and operations of capital market institutions¹¹ permission of the Capital Markets Board (CMB) is required. In addition, banks engaging in capital market activities (investment services) are required to obtain from the CMB appropriate authorization certificates for these activities. Establishment of branches and agencies by securities intermediary institutions established in Turkey also requires the CMB's permission. Securities intermediary institutions, investment companies, and other capital market institutions with the exception of investment funds¹² can only be established in the form of a joint-stock company. Establishment of branches and representative offices of foreign securities intermediary institutions is not permitted. The Capital Markets Board may take any measure to ensure that the establishment of capital market institutions or their branches and agencies are beneficial to the economic development of Turkey, as well as to the stability, soundness and development of capital markets.	3) None	

¹¹ According to the Capital Market Law, capital market institutions are specified as follows:

- (a) Investment firms,
- (b) Collective investment schemes,
- (c) Independent auditors, appraisal companies and rating agencies performing activities in capital market,
- (d) Portfolio management companies
- (e) Mortgage finance corporations,
- (f) Housing finance and asset finance funds,
- (g) Asset lease companies,
- (h) Central clearing institutions,
- (i) Central securities depositories,
- (j) Trade repositories,
- (k) Other capital market institutions, the establishment and operation principles for which are determined by the Capital Markets Board.

Modes of supply: 1) Cross-border supply 2) 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 FINANCIAL SERVICES			
A. <u>Financial leasing service</u>	3) Financial leasing companies (lessors) can only be established in the form of a joint-stock company. Establishing a financial leasing company is subject to prior permission of the Banking Regulation and Supervision Board. A permission to operate must also be received following the consummation of establishment or branch opening transactions.	3) None	
B. <u>Factoring and consumer financing services</u>	3) Factoring companies and consumer financing companies must be established in the form of a joint-stock company. Establishing a factoring company or a consumer financing company is subject to permission of the Banking Regulation and Supervision Board. A permission to operate must also be received following the consummation of establishment transactions.	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
C. <u>Authorized Institutions (Foreign Exchange Dealers)</u>	3) In order to engage in activities as an authorized institution, the permission of the Undersecretariat of Treasury must be obtained. The Undersecretariat may take any measure to ensure that the establishment of authorized institutions or their subsequent branches and agencies is beneficial to the economic development of Turkey as well as to the stability, soundness and development of financial markets. Authorized institutions must be incorporated in the form of a joint-stock company.	3) None	
D. <u>Precious metals exchange</u>	3) To operate as a Precious Metal Intermediary Institution (PMII) one must obtain permission from Undersecretariat of Treasury. Banks, foreign exchange dealers, joint-stock companies engaging in trade and production of precious metals, branches, which are located in Turkey, of the companies resident abroad engaging in trade and production of precious metals may apply to the Undersecretariat to operate as a PMII. Moreover, it is also possible to apply for permission to the Undersecretariat to operate solely as a precious metal brokerage institution and to be established as a joint stock company to operate as such.	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
FINANCIAL SERVICES (SECTOR-SPECIFIC COMMITMENTS)			
<u>Insurance and Insurance-related Services</u> (i) Direct insurance (A) Life	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1,2) The right to limit the eligibility for tax benefits provided to employers and wage earners by way of deduction of a certain percentage of life insurance premiums from gross income, so as to ensure that tax benefits would be provided only when the life insurance policies are concluded with the insurance companies or branches of foreign insurance companies established in Turkey. 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) Non-Life	1,2) Unbound except: (a) The hull insurance of aircrafts, helicopters and ships which are purchased through a foreign loan or leased through a financial leasing contract from abroad, provided that the insurance period is limited to the term of the credit or leasing contract; (b) marine liability insurance; (c) transportation insurance of imported and exported goods; (d) Personal injury, sickness, health and motor vehicle insurance, limited to the time during which people will be abroad or temporarily staying abroad (e) Insurance of ships and yachts registered with the Turkish International Maritime Registry 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.	
(ii) Reinsurance and retrocession	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
(iii) Insurance intermediation such as brokerage and agency	1,2) Unbound for intermediaries (agents and brokers) except the ones dealing with life insurance and non-life insurance categories indicated in the “(i)(B) Non-life” section and reinsurance brokers. 3) Juridical person insurance and reinsurance agencies and brokers must be established in Turkey in the form of a joint-stock or limited-liability company. The general manager and the deputy managers responsible for technical departments must reside in Turkey. Insurance agencies and brokers that are established in foreign countries may engage in insurance intermediation activities only by means of opening branches in Turkey. Institutional form and residency requirements stipulated above apply for branches, as well. 4) Natural person insurance and reinsurance brokers and agents must reside in Turkey. Otherwise, unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Natural person insurance and reinsurance brokers, and agents must reside in Turkey. Otherwise, unbound except as indicated in the horizontal section.	
(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	1,2) None, except adjusters and actuaries. Unbound for adjusters and actuaries. 3) None 4) Unbound for adjusters and actuaries. Otherwise, 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
<u>Banking and Other Financial Services (excluding insurance)</u>			
(v) Acceptance of deposits and other repayable funds from the public	1) Unbound 2) None 3) No natural person or legal entity other than credit institutions or those authorized under specific regulations can accept deposits or other repayable funds from the public. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(vi) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction:			
(A) Consumer credit	1) Unbound 2) None 3) Banks and financing companies can lend consumer credits. 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) Factoring	1) Unbound 2) None 3) Banks and factoring companies can engage in factoring activities. 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
(C) Mortgage credit	1) Unbound 2) None 3) Financial leasing companies and financing companies which are found eligible to operate in housing finance by the Banking Regulation and Supervision Agency can engage in trading of mortgage credits. Also banks can engage in trading of these activities. 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) Financing of commercial transactions	1) Unbound 2) None 3) Banks, financial leasing companies, factoring companies, and financing companies can engage in these activities. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(vii) Financial leasing	1) Unbound 2) None 3) Banks which are not authorized to accept deposits and financial leasing companies can engage in financial leasing transactions. 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
(viii) All payment and money transmission services, including credit and debit cards and travellers cheques	1) Unbound 2) None 3) Payment and money transmission services can only be conducted by banks and institutions authorized in accordance with the "Law on Payments and Securities Settlement Systems, Payment Services and Electronic Money Institutions". The institutions engaging in the provision of payment and money transmission services are required to be established in Turkey, in the form of a joint-stock company. Credit and debit cards services can only be provided by banks. Transfers of foreign exchange abroad must be carried out through the banking system. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(ix) Guarantees and commitments	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
(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:			
(A) Money market instruments (including cheques and bills)	1) Unbound 2) None 3) The trading of money market instruments can be performed by both banks and securities intermediary institutions; however, securities intermediary institutions cannot engage in the trading of cheques and bills. 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) Foreign exchange	1) Unbound 2) None 3) Banks, foreign exchange dealers, securities intermediary institutions (limited to investment services and activities), as well as national postal administration (PTT A.Ş.) can engage in foreign exchange trading. 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
(C) Derivative products	1) Unbound 2) None 3) Authorized banks and securities intermediary institutions can engage in trading of these products. Authorized banks can execute orders in derivative instruments except for those based on stock indices and stocks, and deal on own account in derivative instruments except for those based on stocks. 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) Exchange rate and interest rate instruments	1) Unbound 2) None 3) Authorized banks and securities intermediary institutions can engage in trading of exchange rate and interest rate instruments. Only securities intermediary institutions can provide “leveraged transactions” as defined in Capital Market Law no. 6362 (i.e. retail forex brokerage). 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) Transferable securities	1) Unbound 2) None 3) Banks and securities intermediary institutions can engage in trading of these products. However, only securities intermediary institutions can provide such investment services with regard to execution of orders and dealing on own account in shares. 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
(F) Other negotiable instruments and financial assets, including bullion	1) Unbound 2) None 3) Banks and related intermediary institutions can engage in trading of these products. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(xi) Underwriting and placement	1) Unbound 2) None 3) Development and Investment Banks, and securities intermediary institutions can provide underwriting and placement services for the securities to be issued after being registered by the Capital Markets Board. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(xii) Money broking	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	
(xiii) Asset management such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust 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
(A) Portfolio management	1) Unbound 2) None 3) Development and Investment Banks, securities intermediary institutions (excluding collective investment management) and portfolio management companies can provide these services. 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) Collective investment management	1) Unbound 2) None 3) Collective investment portfolios can be managed by portfolio management companies. Investment companies can also manage their own portfolios 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) Pension fund management	1) Unbound 2) None 3) Portfolio management companies can provide these services. 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
(D) Custodial, depository and trust services	1) Unbound 2) None 3) Authorized banks and securities intermediary institutions operating in capital market can provide custodial services for their customers. Depository accounts related with capital market instruments, with the exception of government debt instruments held in bank portfolios, can only be kept by Central Registry Agency. 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(xiv) Settlement and clearing services for financial assets, including securities, derivative products, and cheques	1) Unbound 2) None 3) İstanbul Clearing, Settlement and Custody Bank (Takasbank) Inc., The Central Bank of the Republic of Turkey, Central Registry Agency Inc. (MKK) and other entities authorised by the Capital Markets Board and the Central Bank of the Republic of Turkey (CBRT) can provide securities clearing and settlement services. Only the institution established and/or authorized by the Central Bank of the Republic of Turkey can provide cheque clearing services. Payment systems can only be operated by the Central Bank of the Republic of Turkey and other entities authorized by The Central Bank of the Republic of Turkey. An entity that operates as a payment and securities settlement system is required to be established in Turkey, in the form of a joint-stock company. 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
(xv) Provision and transfer of financial information by suppliers of other financial 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	
- Financial data processing and provision and transfer of related software by suppliers of other financial services	1,2) Unbound 3) Financial institutions are obliged to establish and maintain their data processing centres (both primary and secondary information systems ¹³) in Turkey for the storage and processing of financial data. 4) Unbound, except as indicated in the horizontal section	1,2) Unbound 3) None 4) Unbound, except as indicated in the horizontal section	
(xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice on acquisitions and on corporate restructuring and strategy	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	

¹³

Primary systems are comprised of infrastructure, hardware, software and data which ensure the execution of financial activities as well as the recording and use of information in electronic media in a secure manner and as to be accessed when needed. Secondary systems are primary system substitutes.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8. HEALTH RELATED AND SOCIAL SERVICES			
A. <u>Hospital Services</u> (CPC 9311)	1) Unbound* 2) None 3) Foreigners may establish private hospitals with the permission of Ministry of Health. The number and type of hospitals, medical branches in each hospital, number of required health personnel, bed capacity as well as procurement of medical devices may be limited in accordance with investment plans based on health service needs of residential areas. 4) Unbound	1) None 2) None 3) None 4) Unbound	

* Unbound due to the 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
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and restaurants</u> (CPC 641-643) (incl. catering except catering services under air transport ground handling services)	1) Unbound* 2) ¹⁴ None 3) None 4) Unbound except as indicated in the horizontal section. In addition, the amount of foreign personnel that would be employed in an enterprise must not exceed 10 per cent of the total personnel. This amount could be increased up to 20 per cent by the decision of the related Ministry.	1) None 2) None 3) None except the amount of foreign personnel that would be employed in an enterprise must not exceed 10 per cent of the total personnel. This amount could be increased up to 20 per cent by the decision of the Ministry of Culture and Tourism. 4) Unbound except as indicated in the horizontal section.	
B. <u>Travel Agencies and Tour Operators Services</u> (CPC 7471)	1) Establishment is required 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) Travel agencies organized under the laws of a foreign government cannot organise tours from Turkey to abroad. 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

* Unbound due to the lack of technical feasibility.

¹⁴ Turkish nationals may travel abroad without any restriction. Only, they are required to pay, with certain exceptions, a TL amount equivalent up to US\$ 100 for each exit.

Modes of supply: 1) Cross-border supply 2) 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 (including theatre and live bands)</u> - Theatrical producer, singer group, band and orchestra entertainment services (CPC 96191)	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. <u>Maritime Transport Services excluding cabotage</u>¹⁵ International Transport (freight and passengers) (CPC 7211 and 7212)	1) None 2) None 3) Unbound except with vessels that carry the Turkish flag. - Only vessels registered to "Turkish International Ship Register" may carry the Turkish flag to conduct international maritime transport activities. - Vessels constructed in Turkey; as well as commercial cargo vessels weighing more than 3000 DWT, and passenger vessels weighing more than 300 gross tonnes which were imported to Turkey may be registered to Turkish International Ship Register. - Vessels belonging to foreign natural persons domiciled in Turkey, and to companies established in Turkey in accordance with the national legislation may be registered to Turkish International Ship Register. 4) Captain and crew of the Turkish flag vessels must be Turkish nationals. Otherwise unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Captain and crew of the Turkish flag vessels must be Turkish nationals. Otherwise unbound except as indicated in the horizontal section.	The following services at the port 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 and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing 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>Maritime auxiliary services:</u>			
- Container Station and Depot Services (activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None except for the restrictions stated in footnote 15. 4) Unbound	
- Storage and warehousing services (storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and storage and warehousing services of other goods, including: cotton, grain, wool, tobacco, other farm products, and other household goods)	1) Unbound 2) None 3) None except for “customs warehouses”. Customs warehouses can only be established by a “joint stock” or a “limited liability” company founded in accordance with the Turkish Commercial Code, which has been in operation for at least two years. Economic need test applies. 4) Unbound	1) Unbound 2) None 3) None except for the restrictions stated in footnote 15. 4) Unbound	

¹⁵ Without prejudice to the scope of activities which may be considered as "cabotage" under the relevant national legislation, this schedule does not include "maritime cabotage services", which are assumed to cover transportation of passengers or goods between a port located in Turkey and another port located in Turkey including feeder services, and traffic originating and terminating in the same port located in Turkey provided that this traffic remains within Turkey's territorial waters. In addition, according to the “Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815), the right to transport goods and passengers from one point to another along Turkish shores and to perform towing and piloting, and all other port services of any type, whatsoever, within or between Turkish ports and shores shall belong exclusively to ships and vessels that fly the Turkish flag in accordance with Article 940 of the Turkish Commercial Code (Law No. 6102). Vessels carrying the Turkish flag in accordance with the Law on Turkish International Ship Registry (Law No. 4490) but not fulfilling the requirements of Article 940 of Turkish Commercial Code cannot perform the aforementioned functions falling within the scope of cabotage rights. For further clarification, this Schedule does not establish any right for the conduct of activities falling under cabotage rights as stipulated in the “Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815).

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- 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)	1) Unbound 2) None 3,4) For natural persons: Customs brokers must be Turkish nationals. For juridical persons: All the stakeholders of a customs brokerage company must be licensed customs brokers who are Turkish nationals.	1) Unbound 2) None 3,4) For natural persons: Customs brokers must be Turkish nationals. For juridical persons: All the stakeholders of a customs brokerage company must be licensed customs brokers who are Turkish nationals.	
- Maritime 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)	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) Rental of vessels with crew (CPC 7213)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) Vessels rented by foreigners may not operate inside the Turkish coastal waters. This kind of vessels are considered as foreign vessels. 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) Maintenance and repair of vessels (CPC 8868)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
C. <u>Air Transport Services</u>			
(a) Selling of air transport services	1) Foreign airline companies may sell their tickets by opening sales offices in Turkey. 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) Computer reservation systems	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) Maintenance and repair of aircraft (CPC 8868)	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) Ground-Handling Services (only the services that is supplied at an airport, on a fee or contract basis, of the following: representation; passenger services; load control and communications; ramp, cargo and mail, aircraft cleaning, unit load device control; aircraft line maintenance, fuel and oil; flight operations; transport; catering services; supervision and administration; and aircraft private security service and audit.)	1) Unbound* 2) None 3) Authorization from the Ministry of Transport, Maritime Affairs and Communications (a Type-A or Type-C license) is necessary to perform ground-handling services. Authorizations are provided only to commercial companies established in accordance with the Turkish Commercial Code. In the case of ground-handling companies that would acquire type A and C licenses; a. The majority of the persons authorized for the administration and representation of the company must be Turkish nationals. b. According to the main contract, Turkish shareholders must hold the majority of the voting rights. Type-A licenses can also be obtained by domestic airline operators to provide ground-handling services to other airline operators. Foreign airline operators cannot provide such services. Passenger handling, ramp handling, and load-control and communication services can only be provided by a ground-handling company with a Type-A license. Catering services can only be provided by ground-handling companies operating within the airport, companies with a catering service provision license, and domestic airline operators. Foreign airline operators cannot provide these services. 4) The majority of the persons authorized for the administration and representation of a ground-handling company must be Turkish nationals. Otherwise, Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) National Treatment applies on the basis of reciprocity principle 4) The majority of the persons authorized for the administration and representation of a ground-handling company must be Turkish nationals. Otherwise, Unbound except as indicated in the horizontal section.	
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Modes of supply: 1) Cross-border supply 2) 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) Airport Management Services (covers airport infrastructure and operation services, including related consulting services.)	1) Unbound* 2) None 3) Airport management services could be provided through transferring operational rights by leasing of the state airports (including built and transferred by private sector entities through Built-Operate-Transfer Model. Transfer of operational rights by leasing is rendered by the General Directorate of State Airports Authority through tender for a period of maximum 49 years. Transferring of operation rights by leasing is subject to the authorization by the Ministry of Transport, Maritime Affairs and Communications. 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. <u>Rail Transport Services</u> (CPC 7111, 7112)	1) Unbound 2) None 3) Unbound. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 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
F. <u>Road Transport Services (Except Cabotage)</u>			
(a) Passenger transportation (CPC 7121 + 7122)	1) Unbound 2) None 3) None 4) None	1) Unbound 2) None 3) None 4) None	
(b) Freight transportation (CPC 7123)	1) Unbound 2) None 3) None 4) None	1) Unbound 2) None 3) None 4) None	
(e) Supporting services for road transport services (CPC 744 except 7442)	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.	
H. <u>Services auxiliary to all modes of transport except maritime and internal waterways</u>			
(a) Cargo-handling services (CPC 741)	1) Unbound 2) None 3) For natural persons: Turkish nationality is required. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) For natural persons: Turkish nationality is required. 4) Unbound except as indicated in the horizontal section.	
(b) Storage and warehouse services (CPC 742)	1) Unbound 2) None 3) For natural persons: Turkish nationality is required. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) For natural persons: Turkish nationality is required. 4) Unbound except as indicated in the horizontal section.	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Freight transport agency services (CPC 748).	1) Unbound 2) None 3) For natural persons: Turkish nationality is required. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) For natural persons: Turkish nationality is required. 4) Unbound except as indicated in the horizontal section.	
(d) 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)	1) Unbound 2) None 3,4) For natural persons: Customs brokers must be Turkish nationals. For juridical persons: All the stakeholders of a customs brokerage company must be licensed customs brokers who are Turkish nationals.	1) Unbound 2) None 3,4) For natural persons: Customs brokers must be Turkish nationals. For juridical persons: All the stakeholders of a customs brokerage company must be licensed customs brokers who are Turkish nationals.	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
(a) Hairdressing and other beauty services (CPC 9702) ¹⁶	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	

¹⁶ 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.