

APPENDIX 6.F.5 TO ANNEX 6.F

SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS

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), except for sectors where “CPC Ver. 2.1” is indicated, the reference is to the Central Product Classification (Statistical Papers Series M No. 77 , Ver. 2.1, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2015). - Unless otherwise provided for, requirements of residency, domicile, commercial presence, etc. in a commitment relate to the territory of Switzerland. - The schedule does not include measures relating to qualification requirements and procedures, technical standards, authorisation requirements and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article XVI (Market Access) or Article XVII (National Treatment) of the GATS. These measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to have completed a recognised period of training, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply. - Attachments I and II to this schedule form an integral part thereof.			
PART I. HORIZONTAL COMMITMENTS			
This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.			
ALL SECTORS INCLUDED	1) None	1) None except unbound for subsidies, tax	

IN THIS SCHEDULE	2) None 3) None	incentives and tax credits 2) None except unbound for subsidies, tax incentives and tax credits 3) None except for the following: <u>I. Composition of governing boards</u> A domicile requirement is applied to the forms of legal entities hereafter: - 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 to foresee in their articles of incorporation that the company may reject persons as acquirers of registered shares, as far and as long as their recognition by the company might prevent the company from providing proof of the composition of the shareholders’ circle required by federal law.	
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		<u>III. Branching</u> The establishment of a branch requires a representative (natural person) with domicile in Switzerland who is duly authorised by the company to fully represent it. <u>IV. Commercial presence without juridical personality</u> The establishment of a commercial presence by natural persons or in the form of an enterprise without juridical personality according to Swiss law (<i>i.e.</i> in a form other than “joint-stock company”, “limited liability company” or “co-operative society”) is subject to the requirement of a permanent residency permit of the associate(s) by cantonal law. <u>V. Eligibility for subsidies</u> Eligibility for subsidies, tax incentives and tax credits may be limited to persons established in a particular geographical subdivision of Switzerland.	
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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>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 and/or under foreign control is subject to authorisation. However, no authorisation is required for: (a) the acquisition of premises for professional use and business activities; (b) the acquisition of main residences for the purpose of personal housing needs by foreigners who are domiciled in Switzerland. For the acquisition of holiday residences and secondary residences for the purpose of personal housing needs, authorisation is granted upon verification of the purpose.	

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

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

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except for measures concerning the entry and temporary stay of natural persons of India (hereafter “persons”) falling within the categories defined in paragraphs A, B, C, D and E 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 India in Switzerland are subject to authorisation (requirement of residency permit and work permit). Authorisation is granted subject to measures fixing the overall numbers of work permits allocated. Any limitations scheduled in Part II shall apply. For essential personnel as defined in paragraph A below, the period of stay is limited to a period of 3 years, which may be extended to a maximum of 5 years. Subject to domestic laws and regulations, entry and temporary stay shall be granted, and any necessary confirming documentation provided, to the spouse and minor children of natural persons as defined in paragraph A below who has been granted entry for temporary stay and work. The spouse and dependents shall be admitted for the period of the stay of that person. The working rights of the above-mentioned accompanying spouse and dependents in Switzerland are subject to relevant domestic laws and regulations.	4) Unbound except for measures concerning the categories of natural persons referred to in the market access column, subject to measures limiting professional and geographical mobility within Switzerland. 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. 1), 2), 3), 4) Switzerland reserves the right to adopt or maintain any measure that it considers necessary to protect its essential national security interests in accordance with Article XIV <i>bis</i> of the GATS.	

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 other essential personnel as defined in paragraphs B, C, D and E below, the period of stay is limited to 90 days within 1 year; for periods of stay over 90 days of essential personnel as defined in paragraphs C and D below Switzerland shall accord to service suppliers of India regarding the duration of their stay treatment no less favourable than that it accords to like service suppliers of any other country except the treatment of service suppliers from EU / EFTA countries and former EU / EFTA countries; if an authorisation for such a period of stay is renewed the following year, the applicant must stay abroad at least 2 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.		

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) Persons transferred to Switzerland within a specific business or company of India 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 India for a period of not less than 1 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.		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(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. B. BUSINESS VISITORS (BV) (a) Business visitors responsible for establishing a commercial presence: Persons who are employees of an enterprise not having commercial presence in Switzerland 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.		

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) Salespersons: Persons employed or mandated by an enterprise and who stay temporarily in Switzerland in order to conclude the contract for the sale of services or goods on behalf of the enterprise which employs them or has mandated them. Services or goods salespersons may not sell services or goods directly to the general public or supply services themselves. (c) Business visitors for the purpose of participating in business negotiations or meetings: Natural persons employed or mandated by an enterprise and who stay temporarily in Switzerland for the purpose of participating in business negotiations or meetings. Such persons may not sell services or goods 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 India 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 India for a time period of not less than 1 year immediately preceding their application for admission, and who are highly qualified with an advanced level of expertise in the fields covered by the contract 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 India; as a further requirement 3 years of related experience is required. Per contract, temporary entry for a limited number of service suppliers will be granted for a single period of 3 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 India are considered as persons seeking access to the Swiss employment market.		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Services sectors: - Engineering services (CPC 8672) - Integrated engineering services (CPC 8673) - Consultancy services related to the installation of computer hardware (CPC 841) - Software implementation services (CPC 842) - Data processing services (CPC 843) - Data base services (CPC 844) - Maintenance and repair services of office machinery and equipment including computers (CPC 845) - Other computer services (CPC 849) - Auditing services, excluding auditing of banks (part of CPC 86211) - Accounting review services (CPC 86212) - Business tax planning and consulting services (CPC 86301) - Business tax preparation and review services (CPC 86302) - Architectural services (CPC 8671) - Urban planning services (CPC 86741) - Landscape architectural services (CPC 86742) - Research and development services, excluding projects financed in whole or in part by public funds (CPC 851-853)		

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
	- Market research services (CPC 86401) - Management consulting services (CPC 865) - Services related to management consulting (CPC 866) - Translation and interpretation services from or into a national language of India (part of CPC 87905) - Technical testing and analysis services (CPC 8676) - Related scientific and technical consulting services (CPC 8675) - Specialty design services for the fashion industry and for the textile industry (part of CPC 87907) - Maintenance and repair of aircraft (part of CPC 8868) - Environmental services (consulting) D. INDEPENDENT PROFESSIONALS (IP) Indian nationals engaged on a professional basis in the supply of a service as a self-employed person in India in a given sector (other than 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
	The service supplier has not established in Switzerland and has concluded a services contract to supply a service to a final consumer in Switzerland, requiring their presence on a temporary basis in Switzerland in order to fulfil the contract to supply the service. The admission does not confer an entitlement to use a professional title of Switzerland. The contract to supply the service shall comply with the requirements of the law that applies in Switzerland. The service supplier is highly qualified with an advanced level of expertise in the fields covered by the contract and has been practicing independently therein since at least 6 years immediately preceding its application for admission in Switzerland and supplies a service in Switzerland as a professional in a service sector as set out below. The independent professional shall: - possess the necessary financial and operational prerequisites as well as sufficient, independent means; - possess the professional qualifications legally required to exercise that activity in Switzerland.		

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Services sectors: - Engineering Services (CPC 8672) - Consultancy Services related to the installation of computer hardware (CPC 841) - Software Implementation Services (CPC 842) - Data processing services (CPC 843) - Data base services (CPC 844) - Maintenance and repair services of office machinery and equipment including computers (CPC 845) - Other computer services (CPC 849) E. OTHER Installers and maintainers (IM): Qualified specialists who are employees of an enterprise located in India not having commercial presence in Switzerland, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contractual basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being enterprises (excluding any supply of services in connection with enterprises mentioned by CPC 872).		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	1), 2), 3), 4) Switzerland reserves the right to adopt or maintain any measure that it considers necessary to protect its essential national security interests in accordance with Article XIV <i>bis</i> of the GATS.		

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>			
(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 delivered to qualified surveyors after passing an exam 2) None 3) None except that for survey activities for official public purposes, a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam 4) Unbound except as indicated in Part I; for survey activities for official public purposes, a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) None except that Swiss nationality is necessary to practise independently 4) Unbound except as indicated in Part I; Swiss nationality necessary to practise independently	
(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	

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) 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	
(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	
- Other computer services (CPC 849)	1) None 2) None 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 and humanities (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 owned 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) - 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 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 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, done at Mannheim on 17 October 1868 (hereinafter 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 board of directors and management of companies owning ships sailing under Swiss flag must be composed of Swiss nationals, the majority of which having residency in Switzerland 4) Unbound except as indicated in Part I 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
(b) Relating to aircraft			
- Relating to aircraft, excluding rental/leasing to companies flying on regular schedule or on charter (part of CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Other			
- Leasing or rental services concerning personal and household goods, excluding goods embodying any type of sexual or violent content (part of CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Other Business Services</u>			
(a) Advertising services			
- Advertising services, excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcoholic beverages, tobacco products and electronic cigarettes/ ENDS ² , 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/ ENDS ³ , 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	

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

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

² Electronic cigarettes (e-cigarettes) or ENDS (Electronic Nicotine Delivery Systems): Battery-operated products designed to deliver nicotine, flavour or other chemicals. Chemicals, including highly addictive nicotine, are turned into an aerosol that is inhaled by the user. The exclusion under this footnote does also include e-cigarettes/ENDS marketed for therapeutic purposes.
Electronic cigarettes (e-cigarettes) or ENDS (Electronic Nicotine Delivery Systems): Battery-operated products designed to deliver nicotine, flavour or other chemicals. Chemicals, including highly addictive nicotine, are turned into an aerosol that is inhaled by the user. The exclusion under this footnote does also include e-cigarettes/ENDS marketed for therapeutic purposes.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- 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	
(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	

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
(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	
(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	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
(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			
- Credit reporting services (CPC 87901)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- 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	
- Telephone wake-up 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	

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
- Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Zürich and Genève: None; Zürich: None except requirement of residency in the canton for translation for official purposes; Genève: None except unbound for translation for official purposes. 4) All cantons except Zürich and Genève: Unbound except as indicated in Part I; Zürich: Unbound except as indicated in Part I and requirement of residency in the canton for translation for official purposes; Genève: Unbound except as indicated in Part I and unbound for translation for official purposes.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- 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	
- 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	
- Agency services on behalf of individual performers; Design services for ergonomics of working place; Other business consulting services n.e.c. (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
2. COMMUNICATION SERVICES			
A./B. <u>Postal/Courier Services</u>			
- Express delivery services ⁴ (part of CPC 7511 + part of 7512)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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. Telecommunications Services For the purposes of the commitments below, telecommunications services are the transport of electro-magnetic signals – sound, data, image and combinations thereof – excluding broadcasting.⁵ <u>Basic Telecommunications Services</u> (a) Voice telephone services (CPC 7521) (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	1) None 2) None 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 “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 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.

⁵ “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
(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	

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
(m) Code and protocol conversion	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(n) Online 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
D. <u>Audiovisual services</u>			
Sound recording services (CPC Ver. 2.1 9611)	1) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101)	1) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101)	
- Sound recording services, except live recording services (CPC Ver. 2.1 96111)			
- Live recording services (CPC Ver. 2.1 96112)	2) None	2) None	
- Sound recording originals (CPC Ver. 2.1 96113)	3) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101)	3) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101)	
	4) Unbound except as indicated in Part I	4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Audiovisual post-production services (CPC Ver.2.1 9613) - Audiovisual editing services (CPC Ver.2.1 96131) - Transfers and duplication of masters services (CPC Ver.2.1 96132) - Colour correction and digital restoration services (CPC Ver.2.1 96133) - Visual effects services (CPC Ver.2.1 96134) - Animation services (CPC Ver.2.1 96135) - Captioning, titling and subtitling services (CPC Ver.2.1 96136) - Sound editing and design services (CPC Ver.2.1 96137)	1) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101) 2) None 3) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101) 4) Unbound except as indicated in Part I	1) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101) 2) None 3) None, except unbound for subsidies or other forms of support awarded by the competent authority. Switzerland reserves the right to maintain, modify or adopt any measures with respect to audiovisual services in order to encourage the diversity as well as the quality of the cinematic offerings pursuant to paragraph 2 of Article 71 of the Federal Constitution (SR 101) 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	

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>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	
E. Other			
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	
- Foundation work, concrete work, steel bending and erection (CPC 5151 + 5154 + 5155)	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)	1) None 2) None 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
4. DISTRIBUTION SERVICES			
A. <u>Commission Agents' Services</u>			
- Commission agents' services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 621)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Wholesale Trade Services</u>			
- Wholesale trade services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions applicable 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Retailing Services</u> - Retailing services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; and excluding retailing through mobile sales unit (part of CPC 631 + part of 632 + CPC 6111 + 6113 + 6121)⁶	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions applicable 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
D. <u>Franchising</u> (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

⁶

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

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

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

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 Education Services</u> in the fields of: - English language and national languages of India - Indian traditional arts incl. traditional music, dances and handicraft - Textile and clothing design, furniture and accessories design - Information and communication technology (ICT) training - Cooking (part of CPC 929)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES Excluding public utilities whether owned and operated by municipalities, cantons or federal government or contracted out by them A. <u>Sewage Services</u> (CPC 9401) B. <u>Refuse Disposal Services</u> (CPC 9402) C. <u>Sanitation and Similar Services</u> (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 If 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 (CPC 9404)	1) None 2) None 3) None	1) None 2) None 3) None	
- Noise abatement services (CPC 9405)	4) Unbound except as indicated in Part I	4) Unbound except as indicated in Part I	
- Nature and landscape protection services (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. The commitments in this sector shall not impose any obligation to allow non-resident financial service suppliers to solicit business.			
<u>Insurance and Insurance-related Services</u>	Monopoly rights as indicated in paragraph B.1 of the “Understanding”: a public monopoly on fire and natural damage insurance on buildings exists in the following cantons: Zürich, Bern, Luzern, Nidwalden, Glarus, Zug, Fribourg, Solothurn, Basel-Stadt, Basel-Landschaft, Schaffhausen, Aargau, St. Gallen, Graubünden, Appenzell Ausserrhoden, Thurgau, Vaud, Neuchâtel, Jura. In the cantons of Nidwalden and Vaud, the public monopoly on fire and natural damage insurance covers also movable property located in the buildings.		

	3) Representative offices cannot conduct business or act as an agent; for insurance companies incorporated in Switzerland, the legal form of a “joint-stock company” (société anonyme/ Aktiengesellschaft) or a “co-operative society” (société cooperative/ Genossenschaft) is required; for branches of foreign insurance companies, the legal form of the insurance company in the head office country must be comparable to a Swiss “joint-stock company” or to a Swiss co-operative society”; participation in the basic health insurance scheme requires health insurance suppliers to be organised in one of the following forms of legal entities: “association” (association/ Verein), “co-operative society”, “foundation” (fondation/ Stiftung) or “joint-stock company”; participation in the statutory pension funds scheme (prévoyance professionnelle/ berufliche Vorsorge) requires pension funds to be organised in the form of a “co-operative society” or a “foundation” 4) Unbound except as indicated in Part I	1) Acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or 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, as well as to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation 2) None 3) A minimum of 3 years of experience in the direct insurance business in the head office country is required; acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or 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, as well as to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation. 4) Unbound except as indicated in Part I	
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<u>Banking and Other Financial Services</u> (excluding insurance)	Monopoly rights as indicated in paragraph B.1 of the “Understanding”: two mortgage bonds issuance institutes have been granted an exclusive right for the issuance of specific mortgage bonds (lettre de gage/ Pfandbrief); with regard to the first institute only Swiss cantonal banks are accepted as members; in the case of the second institute banks with head office in Switzerland whose national mortgage loan business amounts to at least 60 per cent of the balance sheet can be members; the issue of other mortgage-backed bonds is not affected by this regulation. 1)⁷ Foreign investment funds can only be marketed or distributed through a licensed representative agent resident in Switzerland 3) Commercial presence may be denied to financial service suppliers whose ultimate shareholders and/or beneficial owners are persons of a non-party; representative offices can neither conclude or deal business nor act as an agent 4) Unbound except as indicated in Part I	1) Acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or foreign-controlled banks are granted authorisation to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation; 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; acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or foreign-controlled banks are granted authorisation to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation. 4) Unbound except as indicated in Part I	
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Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants</u> (including catering) (CPC 641-643)	1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423) 2) None 3) 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	

⁷ Not only transactions indicated in paragraph B.3 of the “Understanding” but the whole range of banking and other financial services transactions are covered (excluding insurance).

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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	
C. <u>Libraries*</u> (CPC 9631)	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	
D. <u>Sporting and Other Recreational Services</u>			
- Sporting services (CPC 9641)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

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

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

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

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
		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.	

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)	4) Unbound except as indicated in Part I; unbound for vessels' crews 1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	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	
(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	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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
MARITIME AUXILIARY SERVICES			
- Maritime cargo-handling services (as defined in Attachment 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	
- 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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Maritime 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	
B. <u>Internal Waterways Transport</u> Internal waterway transport on the Rhine			
(a) Passenger transportation (part of CPC 7221)	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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Freight transportation (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 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	
(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	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Air Transport Services</u>			
d) Maintenance and repair of aircraft services (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 except unbound for distribution through CRS of air transport services provided by CRS parent carrier 2) None 3) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 4) Unbound except as indicated in Part I	

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

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Computer reservation system (CRS) services	1) None 2) None 3) None 4) Unbound except as ¹⁰ indicated in Part I	1) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 2) None 3) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier 4) Unbound except as indicated in Part I	
D. <u>Space Transport Services</u> (CPC 733)	1) Unbound due to lack of technical feasibility 2) None 3) Unbound 4) Unbound	1) Unbound due to lack of technical feasibility 2) None 3) Unbound 4) Unbound	

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
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	
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 ¹¹ (CPC 9702)	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.	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Wellness services ¹² : - hammams, saunas and spas ¹³	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

¹¹ Note for the avoidance of doubt: the CPC categories in this subsector do not include any types of therapeutic, medical, para-medical or rehabilitation treatment.

¹² Note for the avoidance of doubt: the CPC categories in this subsector do not include any types of therapeutic, medical, para-medical or rehabilitation treatment.

¹³ The term "spas" is understood in the meaning of thermal baths.

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
- Fitness centers and gymnasias 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	
- 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	
- 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	

¹⁴

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.

ATTACHMENT I TO APPENDIX 6.F.5 TO ANNEX 6.F

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 (part of CPC 741).
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 (part of CPC 748).
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 (part of CPC 742).
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 (part of CPC 748 + 749):
 - (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 (part of CPC 748 + 749).

ATTACHMENT II TO APPENDIX 6.F.5 TO ANNEX 6.F

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

The list below compiles the translations into English of forms of legal entities as, and to the extent that, they are used in this schedule:¹⁵

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

¹⁵ These unofficial translations are based on the ones prevailing most widely in the literature.