



TREATY SERIES 2016

No. 2

**Additional Protocol to the Free Trade Agreement between the
European Union and its Member States, of the one part, and the
Republic of Korea, of the other part, to take account of the accession
of Croatia to the European Union**

Done at Brussels on 25 March 2014

Concluded on behalf of the European Union and its Member States on 11 November
2014 and the Republic of Korea on 22 December 2015

Entered into force on 1 January 2016

Presented to Dáil Éireann by the Minister for Foreign Affairs and Trade

ADDITIONAL PROTOCOL

**to the Free Trade Agreement between the European Union and its Member States, of the one part,
and the Republic of Korea, of the other part, to take account of the accession of Croatia to the
European Union**

THE KINGDOM OF BELGIUM,
THE REPUBLIC OF BULGARIA,
THE CZECH REPUBLIC,
THE KINGDOM OF DENMARK,
THE FEDERAL REPUBLIC OF GERMANY,
THE REPUBLIC OF ESTONIA,
IRELAND,
THE HELLENIC REPUBLIC,
THE KINGDOM OF SPAIN,
THE FRENCH REPUBLIC,
THE REPUBLIC OF CROATIA,
THE ITALIAN REPUBLIC,
THE REPUBLIC OF CYPRUS,
THE REPUBLIC OF LATVIA,
THE REPUBLIC OF LITHUANIA,
THE GRAND DUCHY OF LUXEMBOURG,
HUNGARY,
THE REPUBLIC OF MALTA,
THE KINGDOM OF THE NETHERLANDS,
THE REPUBLIC OF AUSTRIA,
THE REPUBLIC OF POLAND,
THE PORTUGUESE REPUBLIC,
ROMANIA,
THE REPUBLIC OF SLOVENIA,
THE SLOVAK REPUBLIC,
THE REPUBLIC OF FINLAND,
THE KINGDOM OF SWEDEN,
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty on European Union and the Treaty on the Functioning of the European Union, hereinafter referred to as the 'Member States of the European Union',

and

THE EUROPEAN UNION,

of the one part, and

THE REPUBLIC OF KOREA, hereinafter referred to as 'Korea',

of the other part,

hereinafter referred to as 'the Parties',

WHEREAS the Free Trade Agreement between the European Union and its Member States, of the one part, and the Republic of Korea, of the other part, hereinafter referred to as 'the Agreement', was signed in Brussels on 6 October 2010 and has been applied provisionally since 1 July 2011;

WHEREAS the Treaty concerning the accession of the Republic of Croatia (hereinafter referred to as 'Croatia') to the European Union (hereinafter referred to as the 'Treaty of Accession') was signed in Brussels on 9 December 2011 and entered into force on 1 July 2013,

HAVE AGREED AS FOLLOWS:

SECTION I

THE PARTIES

Article 1

Croatia hereby becomes a Party to the Agreement.

Article 2

Croatia shall be added to the list of Parties to the Agreement.

SECTION II

RULES OF ORIGIN

Article 3

Annex III to the Protocol concerning the Definition of 'Originating Products' and Methods of Administrative Co-operation (hereinafter referred to as the 'Rules of Origin Protocol') to the Agreement is hereby amended in accordance with the provisions of Annex I to this Protocol.

Article 4

1. The provisions of the Agreement may be applied to goods exported from either Korea to Croatia or from Croatia to Korea, which comply with the provisions of the Rules of Origin Protocol to the Agreement, and which on 1 July 2013 were either en route, or in temporary storage in a customs warehouse or in a free zone in Korea or in Croatia.
2. Preferential treatment shall be granted in such cases, subject to the submission to the customs authorities of the importing country, within 12 months of 1 July 2013 of a proof of origin made out retrospectively.

SECTION III

TRADE IN SERVICES, ESTABLISHMENT AND ELECTRONIC COMMERCE

Article 5

Annex 7-A-1 to the Agreement shall be replaced by the provisions of Annex II to this Protocol.

Article 6

Annex 7-A-2 to the Agreement shall be replaced by the provisions of Annex III to this Protocol.

Article 7

Annex 7-A-3 to the Agreement shall be replaced by the provisions of Annex IV to this Protocol.

Article 8

Annex 7-C to the Agreement shall be replaced by the provisions of Annex V to this Protocol.

SECTION IV

GENERAL AND FINAL PROVISIONS

Article 9

1. This Protocol shall enter into force on the first day of the first month following the date the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures.
2. Notwithstanding paragraph 1 of this Article, this Protocol shall be applied with effect from 1 July 2013.
3. Pending entry into force of the Protocol, the Parties agree to apply provisionally the Protocol ten (10) days after the latter of the receipt of notification of provisional application from the European Union or from Korea.
4. Notifications under this Article shall be sent to the Secretary-General of the Council of the European Union and to the Ministry of Foreign Affairs of Korea, or its successor.

Article 10

This Protocol is drawn up in duplicate in the Bulgarian, Czech, Croatian, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish and Korean languages, each of these texts being equally authentic.

The European Union shall communicate to Korea the Croatian language version of the Agreement. Subject to the entry into force of this Protocol, the Croatian language version shall become authentic under the same conditions as those drawn up in the present languages of this Protocol. Article 15.16 of the Agreement is modified accordingly.

Article 11

This Protocol and the Annexes to this Protocol shall form an integral part of the Agreement.

Съставено в Брюксел на двадесет и пети март две хиляди и четиринадесета година.

Hecho en Bruselas, el veinticinco de marzo de dos mil catorce.

V Bruselu dne dvacátého pátého března dva tisíce čtrnáct.

Udfærdiget i Bruxelles den femogtyvende marts to tusind og fjorten.

Geschehen zu Brüssel am fünfundzwanzigsten März zweitausendvierzehn.

Kahe tuhande neljateistkümnenda aasta märtsikuu kahekümne viiendal päeval Brüsselis.

Έγινε στις Βρυξέλλες, στις είκοσι πέντε Μαρτίου δύο χιλιάδες δεκατέσσερα.

Done at Brussels on the twenty-fifth day of March in the year two thousand and fourteen.

Fait à Bruxelles, le vingt-cinq mars deux mille quatorze.

Sastavljeno u Bruxellesu dvadeset petog ožujka dvije tisuće četrnaeste.

Fatto a Bruxelles, addì venticinque marzo duemilaquattordici.

Briselē, divi tūkstoši četrpadsmitā gada divdesmit piektajā martā.

Priimta du tūkstančiai keturioliktą metų kovo dvidešimt penktą dieną Briuselyje.

Kelt Brüsszelben, a kétézer-tizenegyedik év március havának huszonötödik napján.

Magħmul fi Brussell, fil-hamsa u għoxrin jum ta' Marzu tas-sena elfejn u erbatax.

Gedaan te Brussel, de vijfentwintigste maart tweeduizend veertien.

Sporządzono w Brukseli dnia dwudziestego piątego marca roku dwa tysiące czternastego.

Feito em Bruxelas, em vinte e cinco de março de dois mil e catorze.

Íntocmit la Bruxelles la douăzeci și cinci martie două mii paisprezece.

V Bruseli dvadsiateho piatého marca dvetisícčtrnásť.

V Bruslju, dne petindvajsetega marca leta dva tisoč štirinajst.

Tehty Brysselissä kahdentenäkymmenentenäviidentenä päivänä maaliskuuta vuonna kaksituhattaneljätoista.

Som skedde i Bryssel den tjugofemte mars tjugohundrafjorton.

2014년 3월 25일 브뤼셀에서 작성하였다.

За държавите-членки
 Por los Estados miembros
 Za členské státy
 For medlemsstaterne
 Für die Mitgliedstaaten
 Liikmesriikide nimel
 Για τα κράτη μέλη
 For the Member States
 Pour les États membres
 Za države članice
 Per gli Stati membri
 Dalībvalstu vārdā –
 Valstybių narių vardu
 A tagállamok részéről
 Għall-Istati Membri
 Voor de lidstaten
 W imieniu Państw Członkowskich
 Pelos Estados-Membros
 Pentru statele membre
 Za členské štáty
 Za države članice
 Jäsenvaltioiden puolesta
 För medlemsstaterna
 회원국을 대표하여

За Европейския съюз
 Por la Unión Europea
 Za Evropskou unii
 For Den Europæiske Union
 Für die Europäische Union
 Euroopa Liidu nimel
 Για την Ευρωπαϊκή Ένωση
 For the European Union
 Pour l'Union européenne
 Za Europsku uniju
 Per l'Unione europea
 Eiropas Savienības vārdā –
 Europos Sąjungos vardu
 Az Európai Unió részéről
 Għall-Unjoni Ewropea
 Voor de Europese Unie
 W imieniu Unii Europejskiej
 Pela União Europeia
 Pentru Uniunea Europeană
 Za Európsku úniu
 Za Evropsko unijo
 Euroopan unionin puolesta
 För Europeiska unionen
 유럽연합을 대표하여

За Република Корея
Por la República de Corea
Za Korejskou republiku
For Republikken Korea
Für die Republik Korea
Korea Vabariigi nimel
Για τη Δημοκρατία της Κορέας
For the Republic of Korea
Pour la République de Corée
Za Republiku Koreju
Per la Repubblica di Corea
Korejas Republikas vārdā
Korėjos Respublikos vardu
A Koreai Köztársaság részéről
Għar-Repubblika tal-Korea
Voor de Republiek Korea
W imieniu Republiki Korei
Pela República da Coreia
Pentru Republica Coreea
Za Kórejskú republiku
Za Republiko Korejo
Korean tasavallan puolesta
På Republiken Koreas vägnar
대한민국을 대표하여

김창범

ANNEX I

TEXT OF THE ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... ⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ... ⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ... ⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ... ⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul kui, on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ... ⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... ⁽²⁾.

English version

The exporter of the products covered by this document (customs authorisation No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ... ⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ... ⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... ⁽²⁾ preferencijalnog podrijetla.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ... ⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų produktų eksportuotojas (muitinės liudijimo Nr ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės produktai.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) kijelentem, hogy egyértelmű eltérő jelzés hiányában az áruk preferenciális ... ⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... ⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... ⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... ⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... ⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... ⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º ... ⁽¹⁾), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ... ⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... ⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ... ⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... ⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ... ⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ... ⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

Korean version

이 서류(세관인증번호... ⁽¹⁾)의 적용대상이 되는 제품의 수출자는, 달리 명확하게 표시되는 경우를 제외하고, 이 제품은... ⁽²⁾의 특혜원산지 제품임을 신고한다.

..... ⁽³⁾
(Place and date)

..... ⁽⁴⁾
(Signature of the exporter, in addition to the name of the person signing the declaration has to be indicated in clear script)

Notes

- ⁽¹⁾ When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- ⁽³⁾ These indications may be omitted if the information is contained on the document itself.
- ⁽⁴⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX II

EU PARTY

LIST OF COMMITMENTS IN CONFORMITY WITH ARTICLE 7.7

(CROSS-BORDER SUPPLY OF SERVICES)

1. The list of commitments below indicates the service sectors liberalised pursuant to Article 7.7 and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Korea in those sectors. The list below is composed of the following elements:

- (a) the first column indicating the sector or sub-sector in which the commitment is undertaken by the EU Party, and the scope of liberalisation to which the reservations apply; and
- (b) the second column describing the applicable reservations.

Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not mentioned in the list below is not committed.

2. In identifying individual sectors and sub-sectors:

- (a) CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25; and
- (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC ver 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 7.5 and 7.6. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors and need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and service suppliers of Korea.

4. The list below is without prejudice to the feasibility of the cross-border supply of service provided in Article 7.4.3(i) in certain service sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

5. In accordance with Article 7.1.3, the list below does not include measures concerning subsidies granted by a Party.

6. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly to natural or juridical persons.

7. The following abbreviations are used in the list below:

- AT Austria
- BE Belgium
- BG Bulgaria
- CY Cyprus
- CZ Czech Republic
- DE Germany
- DK Denmark
- EU European Union, including all its Member States
- ES Spain
- EE Estonia
- FI Finland
- FR France
- EL Greece

HR Croatia
HU Hungary
IE Ireland
IT Italy
LV Latvia
LT Lithuania
LU Luxembourg
MT Malta
NL Netherlands
PL Poland
PT Portugal
RO Romania
SK Slovakia
SI Slovenia
SE Sweden
UK United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Real estate For Modes 1 and 2</p> <p>All Member States except AT, BG, CY, CZ, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None.</p> <p>AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights ⁽¹⁾ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p>Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p>CY: Unbound.</p> <p>CZ: Limitations on real estate acquisition by foreign natural and legal entities. Foreign entities may acquire real property through establishment of Czech legal entities or participation in joint ventures. Acquisition of land by foreign entities is subject to authorisation.</p> <p>DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.</p>

⁽¹⁾ The Bulgarian property law recognizes the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or sub-sector	Description of reservations
	<p>EL: According to Law No 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>FI: (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands.</p> <p>HU: Limitations on acquisition of land and real estate by foreign investors ⁽¹⁾.</p> <p>IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>LT: Unbound for acquisition of land ⁽²⁾.</p> <p>MT: The requirements of Maltese legislation and regulations regarding acquisition of real property shall continue to apply.</p> <p>PL: Acquisition of real estate, direct or indirect, by foreigners (a natural or foreign legal persons) requires permission. Unbound for acquisition of state-owned property (i.e. the regulations governing the privatization process).</p> <p>RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through inter vivos acts.</p>

⁽¹⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

⁽²⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	<p>SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches ⁽¹⁾ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. Ownership of real estate in areas within 10 km from the border by companies in which a majority of capital or voting rights belongs directly or indirectly to juridical persons or nationals of the other Party is subject to special permission.</p> <p>SK: Limitations on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.</p>

⁽¹⁾ According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

Sector or sub-sector	Description of reservations
1. BUSINESS SERVICES	
A. Professional Services	
<p>a) Legal Services (CPC 861) ⁽¹⁾ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, 'huissiers de justice' or other 'officiers publics et ministériels'.</p>	<p>For Modes 1 and 2 AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the 'Cour de cassation' in non-criminal cases. BG: Korean lawyers can only provide legal representation services for a Korean national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' and 'avocat auprès du Conseil d'État' is subject to quotas and to a nationality condition.</p>

⁽¹⁾ It includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, inter alia, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	<p>HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.</p> <p>LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>DK: Marketing of legal advice services is reserved to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.</p> <p>For Mode 1</p> <p>HR: Unbound for practicing of Croatian law.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)</p>	<p>For Mode 1</p> <p>FR, HU, IT, MT, RO, SI: Unbound.</p> <p>AT: Nationality condition for representation before competent authorities.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>For Mode 1 BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound. AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.) HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, inter alia, in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency is required for approval. LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania.</p> <p>For Mode 2 None.</p>
<p>c) Taxation Advisory Services (CPC 863) ⁽¹⁾</p>	<p>For Mode 1 AT: Nationality condition for representation before competent authorities. CY: Tax agents must be duly authorised by the Minister of Finance. Authorisation is subject to an economic needs test. The criteria used are analogous to those for granting permission for foreign investment (listed in horizontal section). As these criteria apply to this sub-sector, the employment situation in the sub-sector is always taken into consideration. BG, MT, RO, SI: Unbound.</p> <p>For Mode 2 None.</p>

⁽¹⁾ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
<p>d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>For Mode 1 AT: Unbound except for planning services. BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. HU, RO: Unbound for landscape architectural services. HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. Unbound for urban planning.</p> <p>For Mode 2 None.</p>
<p>f) Engineering services; and g) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>For Mode 1 AT, SI: Unbound except for pure planning services. BG, CY, EL, IT, MT, PT: Unbound. HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers.</p> <p>For Mode 2 None.</p>
<p>h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>For Mode 1 AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. HR: Unbound, except for telemedicine.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
i) Veterinary services (CPC 932)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care) For Mode 2 None.
j) 1. Midwives services (part of CPC 93191) j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Unbound. FI, PL: Unbound except for nurses. HR: Unbound, except for telemedicine. For Mode 2 None.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁽¹⁾	For Mode 1 AT, BE, BG, DE, CY, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI, UK: Unbound. CZ, LV, LT: Unbound except for mail order. HU: Unbound except for CPC 63211. For Mode 2 None.

⁽¹⁾ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the European Union, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
B. Computer and Related Services (CPC 84)	For Modes 1 and 2 None.
C. Research and Development Services	
R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽¹⁾	None.
R & D services on natural sciences (CPC 851) Interdisciplinary R & D services (CPC 853)	EU: For publicly funded R & D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
D. Real Estate Services ⁽²⁾	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. HR: Commercial presence required. For Mode 2 None.

⁽¹⁾ Part of CPC 85201, which is to be found under 1.A.h) Medical and Dental services.

⁽²⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
b) On a Fee or Contract Basis (CPC 822)	<p>For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. HR: Commercial presence required.</p> <p>For Mode 2 None.</p>
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	<p>For Mode 1 BG, CY, DE, HU, MT, RO: Unbound.</p> <p>For Mode 2 None.</p>
b) Relating to Aircraft (CPC 83104)	<p>For Mode 1 BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound.</p> <p>For Mode 2 BG, CY, CZ, LV, MT, PL, RO, SK: Unbound. AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PT, SI, SE, UK: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or elsewhere in the European Union. Waivers can be granted for short term lease contracts or under exceptional circumstances.</p>
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	<p>For Mode 1 BG, CY, HU, LV, MT, PL, RO, SI: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other Business Services	
a) Advertising (CPC 871)	For Modes 1 and 2 None.
b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2 None.
c) Management Consulting Services (CPC 865)	For Modes 1 and 2 None.
d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2 HU: Unbound for arbitration and conciliation services (CPC 86602).

Sector or sub-sector	Description of reservations
e) Technical Testing and Analysis Services (CPC 8676)	<p>For Mode 1 IT: Unbound for the profession of biologists and chemical analysts. HR: Unbound for services related to issuance of mandatory certificates and similar official documents. BG, CY, CZ, MT, PL, RO, SK, SE: Unbound.</p> <p>For Mode 2 BG, CY, CZ, MT, PL, RO, SK, SE: Unbound. HR: Unbound for services related to issuance of mandatory certificates and similar official documents.</p>
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	<p>For Mode 1 IT: Unbound for activities reserved to agronomists and 'periti agrari'. EE, MT, RO, SI: Unbound.</p> <p>For Mode 2 None.</p>
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	<p>For Mode 1 LV, MT, RO, SI: Unbound.</p> <p>For Mode 2 None.</p>
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	<p>For Modes 1 and 2 None.</p>

Sector or sub-sector	Description of reservations
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	<p>For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound.</p> <p>For Mode 2 AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.</p>
i) 2. Placement Services (CPC 87202)	<p>For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound.</p> <p>For Mode 2 AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.</p>
i) 3. Supply Services of office support personnel (CPC 87203)	<p>For Mode 1 AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound.</p> <p>For Mode 2 AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.</p>
i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	<p>For Modes 1 and 2 All Member States except HU: Unbound. HU: None.</p>
j) 1. Investigation Services (CPC 87301)	<p>For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound.</p>

Sector or sub-sector	Description of reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 HU: Unbound for CPC 87304, CPC 87305 BE, BG, CY, CZ, ES, EE, FI, FR, HR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound. For Mode 2 HU: Unbound for CPC 87304, CPC 87305 BG, CY, CZ, EE, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services. HR: Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons. For Mode 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. For internal waterways transport vessels: EU except EE, HU, LV: Unbound. For Mode 2 None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, HR, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
l) 5. Maintenance and Repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ⁽¹⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None.
m) Building-Cleaning Services (CPC 874)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 None.

⁽¹⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under I. F. I) 1. to I. F. I) 4.
 Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under I.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
n) Photographic Services (CPC 875)	For Mode 1 BG, EE, MT, PL: Unbound for the supply of aerial photographic services. HR, LV: Unbound for specialty photographic services. (CPC 87504) For Mode 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None.
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None.
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 PL: Unbound for services of sworn interpreters. HU, SK: Unbound for official translation and interpretation. HR: Unbound for official documents. For Mode 2 None.
r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. For Mode 2 None.

Sector or sub-sector	Description of reservations
r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
r) 5. Duplicating services (CPC 87904) ⁽¹⁾	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None.
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.

⁽¹⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
<p>A. Postal and Courier Services</p> <p>(Services relating to the handling ⁽¹⁾ of postal items ⁽²⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ⁽³⁾, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ⁽⁴⁾, (iii) Handling of addressed press products ⁽⁵⁾, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail,</p>	<p>For Modes 1 and 2</p> <p>None.</p>

⁽¹⁾ 'Handling' refers to activities such as clearance, sorting, transport and delivery.

⁽²⁾ 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽³⁾ E.g. letters, postcards.

⁽⁴⁾ Books and catalogues are included hereunder.

⁽⁵⁾ Journals, newspapers, and periodicals.

Sector or sub-sector	Description of reservations
<p>(v) Express delivery services ⁽¹⁾ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange ⁽²⁾</p> <p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams ⁽³⁾, and for the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235 ⁽⁴⁾ and part of CPC 73210 ⁽⁵⁾)</p>	

⁽¹⁾ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

⁽²⁾ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽³⁾ 'Items of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

⁽⁴⁾ Transportation of postal and courier items on own account by any land mode.

⁽⁵⁾ Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
<p>B. Telecommunications Services</p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	
<p>a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹⁾, excluding broadcasting ⁽²⁾</p>	<p>For Modes 1 and 2</p> <p>None.</p>
<p>b) Satellite broadcast transmission services ⁽³⁾</p>	<p>For Modes 1 and 2</p> <p>EU: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications.</p> <p>BE: Unbound.</p>

⁽¹⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer and Related services.

⁽²⁾ Broadcasting is defined as 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.

⁽³⁾ These services cover the telecommunications services consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households. These services do not include domestic links (the transmission of those signals from the domestic territory to the domestic territory by satellite).

Sector or sub-sector	Description of reservations
<p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)</p>	<p>For Modes 1 and 2 None.</p>
<p>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p> <p>A. Commission Agents' Services</p> <p>a) Commission Agents' Services of motor vehicles, motor-cycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Other Commission Agents' Services (CPC 621)</p>	<p>For Modes 1 and 2 EU except AT, HR, SI, SE, FI: Unbound for distribution of chemical products, and of precious metals (and stones). AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use. HR: Unbound for tobacco products.</p> <p>For Mode 1 AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products. IT: For wholesale trade services, state monopoly on tobacco. BG, FI, PL, RO, SE: Unbound for distribution of alcoholic beverages. AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals. BG, HU, PL: Unbound for commodity brokers' services. FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals.</p>

Sector or sub-sector	Description of reservations
<p>B. Wholesale Trade Services</p> <p>a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽¹⁾)</p>	<p>MT: Unbound for commission agents' services.</p> <p>BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.</p>

⁽¹⁾ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

Sector or sub-sector	Description of reservations
<p>C. Retailing Services ⁽¹⁾</p> <p>Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)</p> <p>Retailing Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p>	
<p>Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽²⁾ (CPC 632 excluding CPC 63211 and 63297)</p> <p>D. Franchising (CPC 8929)</p>	

⁽¹⁾ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.).

Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 14.E. and 14.F.

⁽²⁾ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

Sector or sub-sector	Description of reservations
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary Education Services (CPC 921)	<p>For Mode 1 BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound.</p> <p>For Mode 2 CY, FI, HR, MT, RO, SE, SI: Unbound.</p>
B. Secondary Education Services (CPC 922)	<p>For Mode 1 BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound.</p> <p>For Mode 2 CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2 LV: Unbound for education services relating to technical and vocational secondary school-type education services for handi-capped students (CPC 9224).</p>
C. Higher Education Services (CPC 923)	<p>For Mode 1 AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>FR: Nationality condition. However, Korean nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach.</p> <p>IT: Nationality condition for service providers to be authorised to issue State recognized diplomas.</p> <p>For Mode 2 AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2 CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p>

Sector or sub-sector	Description of reservations
D. Adult Education Services (CPC 924)	For Modes 1 and 2 CY, FI, MT, RO, SE: Unbound. For Mode 1 AT: Unbound for adult education services by means of radio or television broadcasting.
E. Other education services (CPC 929)	For Modes 1 and 2 AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound. For Mode 1 HR: None for correspondence education or education via telecommunications.
6. ENVIRONMENTAL SERVICES A. Waste Water Services (CPC 9401) ⁽¹⁾ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403)	For Mode 1 EU: Unbound except for consulting services. For Mode 2 None.

⁽¹⁾ Corresponds to sewage services.

Sector or sub-sector	Description of reservations
<p>C. Protection of ambient air and climate (CPC 9404) ⁽¹⁾</p> <p>D. Remediation and clean-up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ⁽²⁾</p> <p>E. Noise and vibration abatement (CPC 9405)</p> <p>F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406)</p> <p>G. Other environmental and ancillary services (CPC 94090)</p>	

⁽¹⁾ Corresponds to cleaning services of exhaust gases.

⁽²⁾ Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>For Modes 1 and 2 AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(b) goods in international transit.</p> <p>AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the European Union or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the European Union or by a branch not established in Austria. Exception from the higher premium tax can be granted.</p> <p>DK: Compulsory air transport insurance can be underwritten only by firms established in the European Union. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p>

Sector or sub-sector	Description of reservations
	<p>FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the European Union.</p> <p>PL: Unbound except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the European Union. Only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal.</p> <p>RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.</p> <p>For Mode 1</p> <p>AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to:</p> <p>(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(b) goods in international transit.</p> <p>BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the European Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p>

Sector or sub-sector	Description of reservations
	<p>CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. <p>LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit, except related to land transport where the risk is located in Lithuania. <p>LV, LT, PL: Unbound for insurance intermediation.</p> <p>FI: Only insurers having their head office in the European Union or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the European Union.</p> <p>HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <ul style="list-style-type: none"> a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability c) marine, aviation, transport. <p>HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the European Union is allowed only through a branch office registered in Hungary.</p> <p>IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.</p>

Sector or sub-sector	Description of reservations
	<p>SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p> <p>ES: For actuarial services, residency requirement and three-years relevant experience.</p> <p>For Mode 2</p> <p>AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation.</p> <p>BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with respect to their activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <p>a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance;</p> <p>b) non-life insurance:</p> <ul style="list-style-type: none"> (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability; (ii) personal or property risk insurance that is not available in Croatia; — companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; — for ensuring the return of foreign loans (collateral insurance); — personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; — ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); <p>c) marine, aviation, transport.</p> <p>IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.</p>

Sector or sub-sector	Description of reservations
<p>B. Banking and other financial services (excluding insurance)</p> <p>All sub-sectors indicated below</p>	<p>For Mode 1</p> <p>AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>BE: Establishment in Belgium is required for the provision of investment advisory services.</p> <p>BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p>
	<p>EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch.</p> <p>EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money-broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation.</p> <p>LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>IE: The provision of investment services or investment advice requires either (a) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a Korean service supplier has no commercial presence in Ireland and the service is not provided for private individuals), or (b) authorisation in another Member State of the European Union in accordance with the European Union directive on investment and services.</p> <p>IT: Unbound for 'promotori di servizi finanziari' (financial salesmen).</p>

Sector or sub-sector	Description of reservations
	<p>LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>LT: Commercial presence is required for pension fund management.</p> <p>MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p>
	<p>RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in Romania.</p> <p>SI:</p> <p>(a) Participation in issue of Treasury bonds, pension fund management: Unbound.</p> <p>(b) All other sub-sectors, except participation in issue of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can offer foreign securities only through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in Slovenia or be branches of foreign investment firms or banks.</p> <p>For Mode 2</p> <p>BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p>

Sector or sub-sector	Description of reservations
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
A. Hospital Services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, HR, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 None.
D. Social Services (CPC 933)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 BE: Unbound except for convalescent and rest houses and old people's homes.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽¹⁾	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound except for catering. HR: Unbound, For Mode 2 None.

⁽¹⁾ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 12.E.a) Ground-handling services.

Sector or sub-sector	Description of reservations
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Mode 1 BG, HU: Unbound. For Mode 2 None.
C. Tourist Guides Services (CPC 7472)	For Mode 1 BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound. For Mode 2 CY, CZ, FI, MT, PL, RO, SK, SI: Unbound. BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. HR: None for market access. National treatment limitations may apply. LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).

Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	<p>For Mode 1 BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>For Mode 2 BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.</p>
C. Libraries, archives museums and other cultural services (CPC 963)	<p>For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>For Mode 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p>
D. Sporting services (CPC 9641)	<p>For Modes 1 and 2 AT: Unbound for ski school services and mountain guide services. BG, CZ, LV, MT, PL, RO, SK: Unbound.</p> <p>For Mode 1 CY, EE, HR: Unbound.</p>
E. Recreation park and beach Services (CPC 96491)	<p>For Modes 1 and 2 None.</p>

Sector or sub-sector	Description of reservations
11. TRANSPORT SERVICES	
A. Maritime Transport a) International passenger transportation (CPC 7211 less national cabotage transport ⁽¹⁾). b) International freight transportation (CPC 7212 less national cabotage transport ⁽²⁾)	For Modes 1 and 2 None.

⁽¹⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

⁽²⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
<p>B. Internal Waterways Transport</p> <p>a) Passenger transportation (CPC 7221 less national cabotage transport ⁽¹⁾)</p> <p>b) Freight transportation (CPC 7222 less national cabotage transport ⁽²⁾)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, a nationality condition for the majority of managing directors, the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of the business shares must be held by citizens of the European Union.</p> <p>BG, CY, CZ, EE, FI, HR, HU, LT, MT, RO, SE, SI, SK: Unbound.</p>

⁽¹⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

⁽²⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Mode 1 EU: Unbound. For Mode 2 None.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122) b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account ⁽¹⁾)	For Mode 1 EU: Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ⁽²⁾ (CPC 7139)	For Mode 1 EU: Unbound. For Mode 2 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

⁽¹⁾ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

⁽²⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

Sector or sub-sector	Description of reservations
12. SERVICES AUXILIARY TO TRANSPORT ⁽¹⁾	
<p>A. Services auxiliary to Maritime Transport</p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime freight forwarding Services</p> <p>g) Rental of Vessels with Crew (CPC 7213)</p>	<p>For Mode 1</p> <p>EU: Unbound* for maritime cargo handling services and pushing and towing services.</p> <p>AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI, SK: Unbound for rental of vessels with crew.</p> <p>HR: Unbound except for freight transport agency services.</p> <p>For Mode 2</p> <p>None.</p>
<p>h) Pushing and towing services (CPC 7214)</p> <p>i) Supporting services for maritime transport (part of CPC 745)</p> <p>j) Other supporting and auxiliary services (part of CPC 749)</p>	

⁽¹⁾ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.l) 1 to 1.F.l) 4.

^(*) Unbound due to lack of technical feasibility.

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterways transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>EU: Unbound for pushing and towing services.</p> <p>HR: Unbound.</p> <p>For Mode 1</p> <p>AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew.</p>

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

Sector or sub-sector	Description of reservations
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of commercial road vehicles with operators. HR: Unbound except for freight transport agency services and supporting services for road transport and transportation document preparation services under other supporting and auxiliary transport services. For Mode 2 None.
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	For Mode 1 EU: Unbound except for catering. For Mode 2 BG, CY, CZ, HR, HU, MT, PL, RO, SK SI: Unbound.

Sector or sub-sector	Description of reservations
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None.
d) Rental of aircraft with crew (CPC 734)	<p>For Mode 1 and 2</p> <p>EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>By exception, aircraft registered in Korea may be leased by a Korean air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.</p> <p>HR: Unbound.</p>
e) Sales and Marketing f) Computer Reservations System	<p>For Modes 1 and 2</p> <p>EU: Where air carriers of the European Union are not accorded equivalent treatment ⁽¹⁾ to that provided in the European Union by CRS services suppliers in Korea, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Korea, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Korea by the CRS services suppliers in the European Union, or to the CRS services suppliers of Korea by the air carriers in the European Union.</p>

(1) 'Equivalent treatment' implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ⁽¹⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
13. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	All Member States except AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽²⁾	For Modes 1 and 2 None.

⁽¹⁾ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

⁽²⁾ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: EU: Unbound for wholesale trade services of electricity, steam and hot water. For Mode 2 None.
E. Retailing Services of motor fuel (CPC 613)	For Mode 1: EU: Unbound. For Mode 2 None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	For Mode 1 EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order). For Mode 2 None.

Sector or sub-sector	Description of reservations
G. Services incidental to energy distribution (CPC 887)	For Mode 1 EU: Unbound except for consultancy services (none for consultancy services). For Mode 2 None.
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1 EU: Unbound. For Mode 2 None.
b) Hairdressing services (CPC 97021)	For Mode 1 EU: Unbound. For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1 EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1 EU: Unbound. For Mode 2 None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽¹⁾ (CPC ver. 1.0 97230)	For Mode 1 EU: Unbound. For Mode 2 None.
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

⁽¹⁾ Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical and Dental services, 1.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

ANNEX III

EU PARTY

LIST OF COMMITMENTS IN CONFORMITY WITH ARTICLE 7.13

(ESTABLISHMENT)

1. The list of commitments below indicates the economic activities liberalised pursuant to Article 7.13 and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of Korea in those activities. The list below is composed of the following elements:

(a) the first column indicating the sector or sub-sector in which the commitment is undertaken by the EU Party, and the scope of liberalisation to which the reservations apply; and

(b) the second column describing the applicable reservations.

Establishment in sectors or sub-sectors covered by this Agreement and not mentioned in the list below is not committed.

2. In identifying individual sectors and sub-sectors:

(a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 4, ISIC REV 3.1, 2002;

(b) CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25; and

(c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC ver 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 7.11 and 7.12. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to establishments and investors of Korea.

4. In accordance with Article 7.1.3, the list below does not include measures concerning subsidies granted by a Party.

5. Notwithstanding Article 7.11, non-discriminatory requirements as regards the type of legal form of an establishment do not need to be specified in the below list of commitments on establishment in order to be maintained or adopted by the EU Party.

6. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

7. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic
DE Germany
DK Denmark
EU European Union, including all its Member States
ES Spain
EE Estonia
FI Finland
FR France
EL Greece
HR Croatia
HU Hungary
IE Ireland
IT Italy
LV Latvia
LT Lithuania
LU Luxembourg
MT Malta
NL Netherlands
PL Poland
PT Portugal
RO Romania
SK Slovakia
SI Slovenia
SE Sweden
UK United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Real estate</p> <p>All Member States except AT, BG, CY, CZ, DK, EE, EL, FI, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK: None</p> <p>AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>BG: Foreign natural and juridical persons (incl. through a branch) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land.</p> <p>Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights ⁽¹⁾ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p>Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p>CY: Unbound.</p> <p>CZ: Limitations on real estate acquisition by foreign natural and legal entities. Foreign entities may acquire real property through establishment of Czech legal entities or participation in joint ventures. Acquisition of land by foreign entities is subject to authorisation.</p> <p>DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.</p>

⁽¹⁾ The Bulgarian property law recognizes the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or sub-sector	Description of reservations
	<p>EE: Unbound for acquisition of agricultural and forest land ⁽¹⁾.</p> <p>EL: According to Law No 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>FI: (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands.</p> <p>HR: Unbound in relation to acquisition of real estate by services suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.</p> <p>HU: Limitations on acquisition of land and real estate by foreign investors ⁽²⁾.</p> <p>IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>LV: Unbound in relation to acquisition of land; land lease not exceeding 99 years permitted.</p> <p>LT: Unbound for acquisition of land ⁽³⁾.</p> <p>MT: The requirements of Maltese legislation and regulations regarding acquisition of real property shall continue to apply.</p>

⁽¹⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

⁽²⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

⁽³⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	<p>PL: Acquisition of real estate, direct or indirect, by foreigners (a natural or foreign legal persons) requires permission Unbound for acquisition of state-owned property (i.e. the regulations governing the privatization process).</p> <p>RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through inter vivos acts.</p> <p>SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches ⁽¹⁾ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. Ownership of real estate in areas within 10 km from the border by companies in which a majority of capital or voting rights belongs directly or indirectly to juridical persons or nationals of the other Party is subject to special permission.</p> <p>SK: Limitations on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.</p>
ALL SECTORS	<p>Public utilities</p> <p>EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators ⁽²⁾ ⁽³⁾.</p>

⁽¹⁾ According to the Law on Commercial Companies, a branch established in the Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

⁽²⁾ Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical. To facilitate comprehension, specific footnotes in this list of commitments will indicate in an illustrative and non-exhaustive way those sectors where public utilities play a major role.

⁽³⁾ This limitation does not apply to telecommunications services and to computer and related services.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Types of establishment</p> <p>EU: Treatment accorded to subsidiaries (of Korean companies) formed in accordance with the law of the Member States of the European Union and having their registered office, central administration or principal place of business within the European Union is not extended to branches or agencies established in the Member States of the European Union by Korean companies ⁽¹⁾.</p> <p>BG: Establishment of branches is subject to authorisation.</p> <p>EE: At least half of the members of the management board shall have their residence in the European Union.</p> <p>FI: A Korean carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the European Union. For all sectors except telecommunications services, nationality and residency are required for at least half of the ordinary and deputy members of the board of directors; however exemptions may be granted to certain companies. For telecommunications services, permanent residency is required for half of the founders and half of the members of the board of directors. If the founder is a juridical person, that juridical person is also subject to a residency requirement. If a Korean organisation intends to carry on business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required for a Korean organisation or a natural person who is not a citizen of the European Union.</p> <p>IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities.</p> <p>BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office.</p>

⁽¹⁾ In accordance with Article 54 of the Treaty on the Functioning of the European Union, these subsidiaries are considered as juridical persons of the European Union. To the extent that they have a continuous and effective link with the economy of the European Union, they are beneficiaries of the EU internal market, which includes, inter alia, the freedom to establish and to provide services in all Member States of the European Union.

Sector or sub-sector	Description of reservations
	<p>PL: With the exception of financial services, unbound for branches. Korean investors can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership).</p> <p>RO: The sole administrator or the chairman of the board of administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>SE: A Korean company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. Building projects with a duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company (joint stock company) may be established by one or several founders. The founder or founders shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden. Corresponding conditions apply to establishment of all other types of legal entities. At least 50 percent of the members of the board shall reside in Sweden. Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint, and register with the local authority, a resident representative responsible for such activities. Residency condition might be waived if it can be proved that they are not necessary in a given case.</p> <p>SI: The establishment of branches by Korean companies is conditioned with the registration of the parent company in a court register in the country of origin for at least one year.</p> <p>SK: A Korean natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.</p>

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Investment</p> <p>ES: Investment in Spain by foreign governments and foreign public entities ⁽¹⁾, directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorisation by the government.</p> <p>BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 percent, the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling Korean participation require permission for a) prospecting, development or extraction of natural resources from the territorial seas, the continental shelf or the exclusive economic zone and b) acquisition of a controlling equity interests in companies engaged in any of the activities specified under 'a'.</p> <p>FR: Korean purchases exceeding 33.33 percent of the shares of capital or voting rights in existing French enterprises, or 20 percent in publicly quoted French companies, are subject to the following regulations:</p> <ul style="list-style-type: none"> — investments of less than 7.6 million Euros in French enterprises with a turnover not exceeding 76 million Euros are free, after a delay of 15 days following prior notification and verification that these amounts are met; — after a period of one month following prior notification, authorisation is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. <p>Foreign participation in newly privatised companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not a holder of a permanent residence permit.</p>

⁽¹⁾ Such investment tends to imply not only economic interests, but also non-economic interests for these entities.

Sector or sub-sector	Description of reservations
	<p>FI: Acquisition of shares by Korean owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees, with a turnover exceeding 168 million Euros or with a balance sheet total ⁽¹⁾ exceeding 168 million Euros) is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardized. These limitations do not apply to telecommunications services.</p> <p>HU: Unbound for Korean participation in newly privatised companies.</p> <p>IT: Exclusive rights may be granted to or maintained in respect of newly-privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of five years from the date of entry into force of this Agreement, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.</p>
ALL SECTORS	<p>Geographical zones</p> <p>FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.</p>

⁽¹⁾ Total sum of assets, or total sum of debts plus capital.

Sector or sub-sector	Description of reservations
1. Agriculture, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽¹⁾	AT, HR, HU, MT, RO: Unbound for agricultural activities. CY: The participation of Korean investors is allowed only up to 49 %. FR: The establishment of agricultural enterprises by Korean nationals and the acquisition of vineyards by Korean investors are subject to authorisation. IE: Establishment by Korean residents in flour milling activities is subject to authorisation.
B Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ⁽²⁾	BG: Unbound for logging activities.
2. Fishing and aquaculture (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ⁽³⁾	Unbound.

⁽¹⁾ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

⁽²⁾ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

⁽³⁾ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

Sector or sub-sector	Description of reservations
3. Mining and Quarrying ⁽¹⁾ A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ⁽²⁾ (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Unbound for juridical persons controlled ⁽³⁾ by natural or juridical persons of a non-European Union country which accounts for more than 5 % of the European Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas.

⁽¹⁾ The horizontal limitation on public utilities applies.

⁽²⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 19.A.

⁽³⁾ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 percent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
4. MANUFACTURING ⁽¹⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None
C. Manufacture of textiles (ISIC rev 3.1: 17)	None
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None

⁽¹⁾ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

Sector or sub-sector	Description of reservations
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None
H. Publishing, printing and reproduction of recorded media ⁽¹⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽²⁾)	IT: Nationality condition for owners of publishing and printing companies. HR: Residence requirement.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.

⁽¹⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

⁽²⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

Sector or sub-sector	Description of reservations
J. Manufacture of refined petroleum products ⁽¹⁾ (ISIC rev 3.1: 232)	EU: Unbound for juridical persons controlled ⁽²⁾ by natural or juridical persons of a non-European Union country which accounts for more than 5 % of the European Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.

⁽¹⁾ The horizontal limitation on public utilities applies.

⁽²⁾ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 percent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.

Sector or sub-sector	Description of reservations
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.

Sector or sub-sector	Description of reservations
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ⁽¹⁾ (EXCLUDING NUCLEAR BASED ELECTRICITY GENERA- TION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽²⁾	EU: Unbound.

⁽¹⁾ The horizontal limitation on public utilities applies.

⁽²⁾ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

Sector or sub-sector	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽¹⁾	EU: Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽²⁾	EU: Unbound for juridical persons controlled ⁽³⁾ by natural or juridical persons of a non-European Union country which accounts for more than 5 % of the European Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).

⁽¹⁾ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis, and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽²⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽³⁾ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 percent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁽¹⁾	<p>AT: Korean lawyers' (who must be fully qualified in Korea) equity participation and shares in the operating results of any law firm may not exceed 25 percent. They may not have decisive influence in decision making.</p> <p>BE: Quotas apply for representation before the 'Cour de cassation' in non-criminal cases.</p> <p>HR.: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia (Croatian title 'odvjetnici'. Citizenship requirement for membership in the Bar Council.</p> <p>FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' and 'avocat auprès du Conseil d'État' is subject to quotas.</p>

⁽¹⁾ Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, inter alia, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
<p>excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, 'huissiers de justice' or other 'officiers publics et ministériels'.</p>	<p>DK: Only lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>FR: Some types of legal form ('association d'avocats' and 'société en participation d'avocat') are reserved to lawyers fully admitted to the Bar in France. In a law firm providing services in respect of French or EU law, at least 75 % of the partners holding 75 % of the shares shall be lawyers fully admitted to the Bar in France.</p> <p>HU: Commercial presence should take the form of partnership with a Hungarian barrister (ügyvéd) or a barrister's office (ügyvédi iroda), or a representative office.</p> <p>PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)</p>	<p>AT: Korean accountants' (who must be authorised according to the law of Korea) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 percent, if they are not members of the Austrian Professional Body.</p> <p>CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>AT: Korean auditors' (who must be authorised according to the law of Korea) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 percent, if they are not members of the Austrian Professional Body.</p> <p>CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>CZ and SK: At least 60 percent of capital share or voting rights are reserved to nationals.</p> <p>DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.</p> <p>FI: Residency requirement for at least one of the auditors of a Finnish liability company.</p> <p>HR: None, except that auditing can be performed only by legal persons.</p> <p>LV: In a commercial company of sworn auditors more than 50 percent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the European Union.</p> <p>LT: Not less than 75 % of shares should belong to auditors or auditing companies of the European Union.</p> <p>SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, inter alia, in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency is required for approval.</p> <p>SI: The share of foreign persons in auditing companies may not exceed 49 percent of the equity.</p>

Sector or sub-sector	Description of reservations
c) Taxation Advisory Services (CPC 863) ⁽¹⁾	<p>AT: Korean tax advisors' (who must be authorised according to the law of Korea) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 percent. This limitation applies only to non-members of the Austrian Professional Body.</p> <p>CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p>
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	<p>BG: For projects of national or regional significance, Korean investors have to act in partnership with or, as subcontractors of, local investors.</p> <p>LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree is required.</p>
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	<p>BG: For projects of national or regional significance, Korean investors have to act in partnership with or, as subcontractors of, local investors.</p>

⁽¹⁾ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
<p>h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>CY, EE, FI, MT: Unbound.</p> <p>AT: Unbound except for dental services and for psychologists and psychotherapists, and none for dental services and for psychologists and psychotherapists.</p> <p>DE: An economic needs test when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region.</p> <p>FR: While other types of legal form are available for investors of the European Union, Korean investors only have access to the legal forms of 'société d'exercice libéral' and 'société civile professionnelle'.</p> <p>HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region.</p> <p>BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services.</p> <p>SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy.</p> <p>UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p>
<p>i) Veterinary services (CPC 932)</p>	<p>AT, CY, EE, MT, SI: Unbound.</p> <p>BG: Economic needs test. Main criteria: population and density of existing business.</p> <p>HU: Economic needs test. Main criteria: labour market conditions in the sector.</p> <p>FR: Provision through 'société d'exercice libéral' or 'société civile professionnelle' only.</p>

Sector or sub-sector	Description of reservations
<p>j) 1. Midwives services (part of CPC 93191)</p>	<p>BG, CZ, FI, HU, MT, SI, SK: Unbound.</p> <p>FR: While other types of legal form are available for investors of the European Union, Korean investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'.</p> <p>HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p>
<p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)</p>	<p>AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians.</p> <p>BG, MT: Unbound.</p> <p>FI, SI: Unbound for physiotherapists and paramedical personnel.</p> <p>FR: While other types of legal form are available for investors of the European Union, Korean investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'.</p> <p>HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p> <p>LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.</p>

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁽¹⁾	AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound. BE, DE, DK, EE, ES, FR, IT, HR, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
B. Computer and Related Services (CPC 84)	None.
C. Research and Development Services ⁽²⁾	
a) R & D services on natural sciences (CPC 851)	EU: For publicly funded R & D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽³⁾	None.

⁽¹⁾ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

⁽²⁾ The horizontal limitation on public utilities applies.

⁽³⁾ Part of CPC 85201, which is to be found under 6.A.h. Medical and Dental services.

Sector or sub-sector	Description of reservations
c) Interdisciplinary R & D services (CPC 853)	EU: For publicly funded R & D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
D. Real Estate Services ⁽¹⁾	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	<p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment.</p> <p>LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania.</p> <p>SE: In the case of Korean ownership interests in a ship, proof of dominating Swedish operating influence must be shown to fly the Swedish flag.</p>
b) Relating to Aircraft (CPC 83104)	EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the carrier or elsewhere in the European Union. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances.

⁽¹⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None, except that BE and FR are unbound for CPC 83202.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.

Sector or sub-sector	Description of reservations
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services ⁽¹⁾ (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.

⁽¹⁾ The horizontal limitation on public utilities applies to technical testing and analysis services, which are compulsory for the granting of marketing authorisations or for utilisation authorisations (e.g. car inspection, food inspection).

Sector or sub-sector	Description of reservations
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. ES: State monopoly.
i) 2. Placement Services (CPC 87202)	AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK: Unbound. BE, ES, FR, IT: State monopoly. DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.
i) 3. Supply Services of office support personnel (CPC 87203)	AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. IT: State monopoly.
i) 4. Model agency Services (part of CPC 87209)	None.
i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	All Member States except HU: Unbound. HU: None.

Sector or sub-sector	Description of reservations
j) 1. Investigation Services (CPC 87301)	BE, BG, CY, CZ, DE, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>DK: Nationality and residency requirements for members of the board. Unbound for the supply of airport guard services.</p> <p>BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations.</p> <p>ES: Access is subject to prior authorisation. In granting the authorisation, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order.</p> <p>HR: Unbound.</p>
k) Related Scientific and Technical Consulting Services ⁽¹⁾ (CPC 8675)	FR: Foreign investors are required to have a specific authorisation for exploration and prospection services.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	<p>LV: State monopoly.</p> <p>SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.</p>

⁽¹⁾ The horizontal limitation on public utilities applies to certain activities related to mining (e.g. minerals, oil, and gas).

Sector or sub-sector	Description of reservations
l) 3. Maintenance and Repair of motor vehicles, motor-cycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ⁽¹⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None

⁽¹⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6. F. l) 1. to 6. F. l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	<p>HR: Residency requirements for publisher and editorial board.</p> <p>LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches).</p> <p>PL: Nationality requirement for the editor-in-chief of newspapers and journals.</p> <p>SE: A residency requirements for publisher and owner of publishing and printing companies.</p>
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	<p>DK: Authorisation for authorised public translators and interpreters may limit the scope of their activity.</p> <p>HR: Unbound for translation and interpretation services for/before Croatian courts.</p> <p>PL: Unbound for the supply of sworn interpretation services.</p> <p>BG, HU, SK: Unbound for official translation and interpretation.</p>
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.

Sector or sub-sector	Description of reservations
r) 3. Collection Agency Services (CPC 87902)	IT, PT: Nationality condition for investors.
r) 4. Credit reporting services (CPC 87901)	BE: For consumer credit databanks, a nationality condition for investors. IT, PT: A nationality condition for investors.
r) 5. Duplicating services (CPC 87904) ⁽¹⁾	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

⁽¹⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

Sector or sub-sector	Description of reservations
7. COMMUNICATION SERVICES	
<p>A. Postal and Courier Services</p> <p>(Services relating to the handling ⁽¹⁾ of postal items ⁽²⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ⁽³⁾, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ⁽⁴⁾, (iii) Handling of addressed press products ⁽⁵⁾,</p>	None.

⁽¹⁾ 'Handling' refers to activities such as clearance, sorting, transport and delivery.

⁽²⁾ 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽³⁾ E.g. letters, postcards.

⁽⁴⁾ Books and catalogues are included hereunder.

⁽⁵⁾ Journals, newspapers and periodicals.

Sector or sub-sector	Description of reservations
<p>(iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services ⁽¹⁾ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange ⁽²⁾.</p> <p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams ⁽³⁾, and for the registered mail service used in the course of judicial or administrative procedures.)</p>	

⁽¹⁾ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

⁽²⁾ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽³⁾ 'Items of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

Sector or sub-sector	Description of reservations
(part of CPC 751, part of CPC 71235 ⁽¹⁾ and part of CPC 73210 ⁽²⁾)	
<p>B. Telecommunications Services</p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽³⁾ , excluding broadcasting ⁽⁴⁾	None ⁽⁵⁾

⁽¹⁾ Transportation of postal and courier items on own account by any land mode.

⁽²⁾ Transportation of mail on own account by air.

⁽³⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and Related Services.

⁽⁴⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁽⁵⁾ For clarification purposes, some Member States of the European Union maintain public participation in certain telecommunication operators. Those Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.

Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ⁽¹⁾	EU: Service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications. BE: Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below ⁽²⁾	AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices, and of toxic substances. For the distribution of pharmaceutical products and tobacco products, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union. FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. HR: Unbound for distribution of tobacco products.

⁽¹⁾ These services cover the telecommunications services consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

⁽²⁾ The horizontal limitation on public utilities applies to the distribution of chemical products, of pharmaceuticals, of products for medical use such as medical and surgical devices, medical substances and objects for medical use, of military equipment and precious metals (and stones) and, in some Member States of the European Union, also to the distribution of tobacco and tobacco products and of alcoholic beverages.

Sector or sub-sector	Description of reservations
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.

Sector or sub-sector	Description of reservations
<p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽¹⁾)</p>	<p>FR, IT: State monopoly on tobacco. FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p>
<p>C. Retailing Services ⁽²⁾ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)</p>	<p>ES, FR, IT: State monopoly on tobacco. BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. IE, SE: Unbound for the retail sale of alcoholic beverages. SE: Authorisation for temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale may be subject to an economic needs test. Main criteria: impact on existing stores in the geographic area in question.</p>

⁽¹⁾ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 19.D.

⁽²⁾ Does not include maintenance and repair services which are to be found in BUSINESS SERVICES under 6.B. and 6.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E. and 19.F.

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽¹⁾ (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923)	EU: Participation of private operators in the education network is subject to concession. AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting. BG: Unbound for the supply of primary and/or secondary education services by foreign natural persons and associations, and for the supply of higher education services. CZ, SK: Nationality condition for the majority of members of the board. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310). CY, FI, MT, RO, SE: Unbound. HR: Unbound for Primary Education Services (CPC 921). For Secondary Education Services: None for legal persons.

⁽¹⁾ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or sub-sector	Description of reservations
D. Adult Education Services (CPC 924)	<p>EL: A nationality condition for the majority of members of the board in primary and secondary schools. Unbound for higher education institutions granting recognised State diplomas.</p> <p>ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments.</p> <p>HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licenses.</p> <p>LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p> <p>SI: Unbound for primary schools. Nationality condition for the majority of members of the board in secondary and high schools.</p>
E. Other education services (CPC 929)	<p>AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound.</p> <p>CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for the majority of members of the board.</p>

Sector or sub-sector	Description of reservations
11. ENVIRONMENTAL SERVICES ⁽¹⁾ A. Waste Water Services (CPC 9401) ⁽²⁾ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ⁽³⁾	None.

⁽¹⁾ The horizontal limitation on public utilities applies.

⁽²⁾ Corresponds to sewage services.

⁽³⁾ Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽¹⁾ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	

⁽¹⁾ Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>AT: The licence for branch offices of Korean insurers shall be denied if the insurer in Korea does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.</p> <p>BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a Korean insurer must have been authorised to operate in the same classes of insurance in Korea for at least five years.</p> <p>EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.</p> <p>FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. Korean insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>BG, PL: Local incorporation (no branches) required for insurance intermediaries.</p> <p>PT: In order to establish a branch in Portugal, Korean insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union.</p> <p>SK: Korean nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in Slovakia (no branches).</p> <p>SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches).</p> <p>SE: Insurance broking undertakings not incorporated in Sweden may be established only through a branch.</p>

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	<p>EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of unit trusts and investment companies.</p> <p>BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors.</p> <p>CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches).</p> <p>HR: None, except for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.</p> <p>HU: Branches of Korean institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.</p> <p>IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the European Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (b) be authorised in another Member State of the European Union in accordance with the European Union directive on investment and services.</p>

Sector or sub-sector	Description of reservations
	<p>IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the European Union, the trustee/depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the European Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms, and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets.</p> <p>PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (unbound for direct branching from non-European Union countries).</p> <p>RO: Branches of foreign institutions are not allowed to provide asset management services.</p> <p>SK: Investment services in Slovakia can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches).</p> <p>SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds).</p> <p>SE: A founder of a savings bank shall be a natural person resident in the European Union.</p>

Sector or sub-sector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES ⁽¹⁾ (only privately funded services)	
<p>A. Hospital Services (CPC 9311)</p> <p>B. Ambulance Services (CPC 93192)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p> <p>D. Social Services (CPC 933)</p>	<p>EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.</p> <p>AT, SI: Unbound for ambulance services.</p> <p>BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services.</p> <p>CY, CZ, FI, MT, SE, SK: Unbound.</p> <p>HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>HU: Unbound for social services.</p> <p>PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services.</p> <p>BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services other than convalescent and rest houses and old people's homes.</p>

⁽¹⁾ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽¹⁾	<p>BG: Incorporation is required (no branches).</p> <p>IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments.</p> <p>HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of Croatia which can be denied.</p>
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	<p>BG: Unbound for direct branching (incorporation is required).</p> <p>PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches).</p>
C. Tourist Guides Services (CPC 7472)	None.

⁽¹⁾ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 17.E.a) Ground-handling services.

Sector or sub-sector	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192), and ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	FR: Foreign participation in companies publishing publications in the French language may not exceed 20 percent of the capital or of voting rights in the company. Press agencies: Unbound, except that Korean press agencies may establish a branch or office in France for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news. BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. PT: News companies, incorporated in Portugal in the juridical form of 'Sociedade Anónima', must have the social capital in the form of nominal stocks.

Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services ⁽¹⁾ (CPC 963)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	AT, SI: Unbound for ski school services and mountain guide services. BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach Services (CPC 96491)	None.

⁽¹⁾ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime Transport ⁽¹⁾	
a) International passenger transportation (CPC 7211 less national cabotage transport ⁽²⁾). b) International freight transportation (CPC 7212 less national cabotage transport ⁽³⁾)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

⁽¹⁾ The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.

⁽²⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

⁽³⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221 less national cabotage transport ⁽¹⁾) b) Freight transportation (CPC 7222 less national cabotage transport ⁽²⁾)	<p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of business shares must be held by the citizens of the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required).</p> <p>HR: Unbound.</p> <p>HU: Participation of the State may be required in an establishment.</p> <p>FI: Services can be provided only by ships operating under the Finnish flag.</p>

⁽¹⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

⁽²⁾ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
C. Rail Transport ⁽¹⁾ a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	BG: Unbound for direct branching (incorporation is required). HR: Unbound.

⁽¹⁾ The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.

Sector or sub-sector	Description of reservations
D. Road Transport ⁽¹⁾	
a) Passenger Transportation (CPC 7121 and CPC 7122)	<p>EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator.</p> <p>EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required).</p> <p>FI, LV: Authorisation is required, not extended to foreign registered vehicles.</p> <p>LV and SE: Requirement for established entities to use vehicles with national registration.</p> <p>ES: Economic needs test for CPC 7122. Main criteria: local demand.</p> <p>IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>FR: Unbound for intercity bussing services.</p>

⁽¹⁾ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
b) Freight Transportation ⁽¹⁾ (CPC 7123, excluding transportation of postal and courier items on own account ⁽²⁾).	AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation is required, not extended to foreign registered vehicles. LV and SE: Requirement for established entities to use vehicles with national registration. IT, SK: Economic needs test. Main criteria: local demand.
E. Pipeline transport of goods other than fuel ⁽³⁾ ⁽⁴⁾ (CPC 7139)	AT: Exclusive rights can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.

⁽¹⁾ The horizontal limitation on public utilities applies in some Member States.

⁽²⁾ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and Courier Services.

⁽³⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

⁽⁴⁾ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ⁽¹⁾	
<p>A. Services auxiliary to Maritime Transport ⁽²⁾</p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime Freight Forwarding Services</p>	<p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>IT: Economic needs test ⁽³⁾ for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment</p> <p>BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, Korean shipping companies have the right to establish branch offices which may act as agents for their principal offices. Services auxiliary to Maritime Transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag.</p> <p>SI: Only juridical persons established in the Slovenia (no branches) can perform customs clearance.</p> <p>FI: Services can be provided only by ships operating under the Finnish flag.</p> <p>HR: Unbound for c) Customs Clearance Services, d) Container Station and Depot Services, e) Maritime Agency Services and f) Maritime Freight Forwarding Services.</p> <p>For a) Maritime Cargo Handling Services, b) Storage and warehousing Services, j) Other supporting and auxiliary services (including catering), h) Pushing and towing services and i) Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.</p>

⁽¹⁾ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.1) 1. to 6.F.1) 4.

⁽²⁾ The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain, and to pushing and towing services.

⁽³⁾ This measure is applied on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport ⁽¹⁾</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterways transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, nationality condition for the managing board and the supervisory board. Registration of a company or permanent establishment in Austria is required. In addition, the majority of business shares must be held by the citizens of the European Union, except for storage and warehouse services, freight transport agency services, and pre-shipment inspection.</p> <p>BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent.</p> <p>HU: Participation of the State may be required in an establishment, except for storage and warehouse services.</p> <p>FI: Services can be provided only by ships operating under the Finnish flag.</p> <p>SI: Only juridical persons established in the Slovenia (no branches) can perform customs clearance.</p> <p>HR: Unbound.</p>

⁽¹⁾ The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.

Sector or sub-sector	Description of reservations
C. Services auxiliary to rail transport ⁽¹⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent. SI: Only juridical persons established in the Slovenia (no branches) can perform customs clearance. HR: Unbound for pushing and towing services.

⁽¹⁾ The horizontal limitation on public utilities applies when the services require the use of the public domain.

Sector or sub-sector	Description of reservations
<p>D. Services auxiliary to road transport ⁽¹⁾</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Commercial Road Vehicles with Operators (CPC 7124)</p> <p>e) Supporting services for road transport equipment (CPC 744)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the European Union, and to juridical persons of the European Union having their headquarters in the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent.</p> <p>FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles.</p> <p>SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p> <p>HR: Unbound for Rental of Commercial Road Vehicles with Operators.</p>

⁽¹⁾ The horizontal limitation on public utilities applies when the services require the use of the public domain.

Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering)	<p>EU: Unbound, except for National Treatment. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.</p> <p>BG: Unbound for direct branching (incorporation is required).</p> <p>HR: Unbound.</p>
b) Storage and warehouse services (part of CPC 742)	<p>BG: Unbound for direct branching (incorporation is required).</p> <p>PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.</p>
c) Freight transport agency services (part of CPC 748)	<p>CY, CZ, HU, MT, PL, RO, SK: Unbound.</p> <p>BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 percent limitation on equity participation and through branches.</p> <p>SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p>
d) Rental of aircraft with crew (CPC 734)	<p>EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p>

Sector or sub-sector	Description of reservations
e) Sales and Marketing f) Computer Reservations System	EU: Where air carriers of the European Union are not accorded equivalent treatment ⁽¹⁾ to that provided in the European Union by CRS services suppliers in Korea, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Korea, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Korea by the CRS services suppliers in the European Union, or to the CRS services suppliers of Korea by the air carriers in the European Union. BG: Unbound for direct branching (incorporation is required).
F. Services auxiliary to pipeline transport of goods other than fuel ⁽²⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines ⁽³⁾ (part of CPC 742)	None.
18. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	All Member States except AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

⁽¹⁾ 'Equivalent treatment' implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

⁽²⁾ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

⁽³⁾ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
19. ENERGY SERVICES	
A. Services Incidental to Mining ⁽¹⁾ (CPC 883) ⁽²⁾	None.
B. Pipeline Transportation of fuels ⁽³⁾ (CPC 7131)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
C. Storage and warehouse services of fuels transported through pipelines ⁽⁴⁾ (part of CPC 742)	PL: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).

⁽¹⁾ The horizontal limitation on public utilities applies.

⁽²⁾ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

⁽³⁾ The horizontal limitation on public utilities applies.

⁽⁴⁾ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
<p>D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water ⁽¹⁾</p>	<p>EU: Unbound for wholesale trade services of electricity, steam and hot water.</p>
<p>E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water ⁽²⁾</p>	<p>EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.</p>
<p>G. Services incidental to energy distribution ⁽³⁾ (CPC 887)</p>	<p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, and none for consultancy services. SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.</p>

⁽¹⁾ The horizontal limitation on public utilities applies.

⁽²⁾ The horizontal limitation on public utilities applies.

⁽³⁾ Except for consulting services, the horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
d) Other beauty treatment services n.e.c (CPC 97029)	IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.

Sector or sub-sector	Description of reservations
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽¹⁾ ⁽²⁾ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.

⁽¹⁾ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and Health Services (13.A and 13.C).

⁽²⁾ The horizontal limitation on public utilities applies to spa services and non-therapeutical massages provided in domains of public utility such as certain water sources.

ANNEX IV

EU PARTY

LIST OF RESERVATIONS IN CONFORMITY WITH ARTICLES 7.18 AND 7.19

(KEY PERSONNEL AND GRADUATE TRAINEES AND BUSINESS SERVICE SELLERS)

1. The list of reservations below indicates the economic activities liberalised pursuant to Articles 7.7 and 7.13 for which limitations on key personnel and graduate trainees in accordance with Articles 7.18 and 7.19 apply and specifies such limitations. The list below is composed of the following elements:

(a) the first column indicating the sector or sub-sector in which limitations apply; and

(b) the second column describing the applicable limitations.

The EU Party does not undertake any commitment for key personnel in economic activities which are not liberalised (remain unbound) pursuant to Article 7.13.

2. In identifying individual sectors and sub-sectors:

(a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 4, ISIC REV 3.1, 2002;

(b) CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25; and

(c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC ver 1.0, 1998.

3. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.

4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Articles 7.18 and 7.19. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to key personnel and graduate trainees of Korea.

5. All requirements of the laws and regulations of the EU Party regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

6. In accordance with Article 7.1.3, the list below does not include measures concerning subsidies granted by a Party.

7. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

8. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

9. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

10. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EU European Union, including all its Member States

ES Spain

EE Estonia

FI Finland

FR France

EL Greece

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovakia

SI Slovenia

SE Sweden

UK United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	Economic needs test BG, HU: Economic needs tests are required for graduate trainees ⁽¹⁾ .
ALL SECTORS	Scope of intracorporate transferees BG: The number of intracorporate transferees is not to exceed 10 percent of the average annual number of the citizens of the European Union employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intracorporate transferees may, subject to authorisation, exceed 10 percent of that of the total employees. HU: Unbound for a natural person who has been a partner in a juridical person of Korea.
ALL SECTORS	Graduate trainees For AT, DE, ES, FR, HU, training must be linked to the university degree which has been obtained.
ALL SECTORS	Managing directors and auditors AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria. FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the European Union. For all sectors, except telecommunications services, nationality conditions and residency requirements apply for the managing director of a limited company. For telecommunications services, permanent residency for the managing director. FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. SE: The managing director of a juridical person or a branch shall reside in Sweden.

⁽¹⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Recognition</p> <p>EU: European Union directives on mutual recognition of diplomas only apply to the citizens of the European Union. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State ⁽¹⁾.</p>
4. MANUFACTURING ⁽²⁾	
<p>H. Publishing, printing and reproduction of recorded media</p> <p>(ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ⁽³⁾</p>	<p>IT: Nationality condition for publishers.</p> <p>HR: Residency requirement for publishers.</p> <p>PL: Nationality condition for the editor-in-chief of newspapers and journals.</p> <p>SE: Residency requirement for publishers and owners of publishing and printing companies.</p>

⁽¹⁾ In order for non-European Union country nationals to obtain EU-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 7.21, is necessary.

⁽²⁾ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

⁽³⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁽¹⁾	<p>AT, CY, ES, EL, LT, MT, RO, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers.</p> <p>BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the 'Cour de cassation' in non-criminal cases.</p> <p>HR: Full admission to the Bar, required for legal representation services, is subject to a nationality condition (Croatian citizenship and, upon accession to EU, citizenship of an EU Member State).</p>

⁽¹⁾ Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, inter alia, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
<p>excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, 'huissiers de justice' or other 'officiers publics et ministériels'.</p>	<p>BG: Korean lawyers can only provide legal representation services of a Korean national and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required.</p> <p>FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' and 'avocat auprès du Conseil d'Etat' is subject to quotas and to a nationality condition.</p> <p>HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.</p> <p>LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>DK: Marketing of legal advice services is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law.</p> <p>SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)</p>	<p>FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residency cannot exceed 5 years.</p>

Sector or sub-sector	Description of reservations
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.). DK: Residency requirement. ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. FI: Residency requirement for at least one of the auditors of a Finnish liability company. HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services. EL: Nationality condition for statutory auditors. IT: Nationality condition for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. Residency requirement for individual auditors. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, inter alia, in all limited companies. Residency required for approval.
c) Taxation Advisory Services (CPC 863) (!)	AT: Nationality condition for representation before competent authorities. BG, SI: Nationality condition for specialists. HU: Residency requirement.

(!) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a) Legal Services.

Sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia. BG: Foreign specialists must have experience of at least two years in the field of construction. Nationality condition for urban planning and landscape architectural services. EL, HR,HU, SK: Residency requirement.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia. BG: Foreign specialists must have experience of at least two years in the field of construction. HR, SK: Residency requirement. EL, HU: Residency requirement (For CPC 8673 a residency requirement only applies to Graduate Trainees).

Sector or sub-sector	Description of reservations
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	CZ, IT, SK: Residency requirement. CZ, RO, SK: Authorisation by the competent authorities required for foreign natural persons. BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. BG, MT: Nationality condition. DE: Nationality condition which can be waived on an exceptional basis in cases of public health interest. DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency. FR: Nationality condition. However, access is possible within annually established quotas. HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. LV: Practice of medical profession by foreigners requires the permission from local health authorities, based on economic needs for medical doctors and dentists in a given region. PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers. PT: Residency requirement for psychologists.
i) Veterinary services (CPC 932)	BG, DE, EL, FR, HR, HU: Nationality condition. CZ and SK: Nationality condition and residency requirement. IT: Residency requirement. PL: Nationality requirement. Foreign persons may apply for permission to practice.

Sector or sub-sector	Description of reservations
j) 1. Midwives services (part of CPC 93191)	<p>AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.</p> <p>BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons.</p> <p>CY, EE, RO: Authorisation by the competent authorities required for foreign natural persons.</p> <p>FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>IT: Residency requirement.</p> <p>LV: Subject to economic needs, determined by the total number of midwives in the given region, authorised by local health authorities.</p> <p>PL: Nationality condition. Foreign persons may apply for permission to practice.</p>
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	<p>AT: Foreign services suppliers are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.</p> <p>BE, FR, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons.</p> <p>CY, CZ, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons.</p> <p>HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>HU: A nationality condition.</p> <p>DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency.</p> <p>CY, CZ, EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages.</p> <p>LV: Subject to economic needs determined by the total number of nurses in the given region, authorised by local health authorities.</p>

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁽¹⁾	FR: Nationality condition. However, within established quotas, access for Korean nationals is possible provided the service provider holds a French degree in pharmacy. DE, EL, SK: A nationality condition. HU: Nationality condition except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211). IT, PT: Residency requirement.
D. Real Estate Services ⁽²⁾	
a) Involving Own or Leased Property (CPC 821)	FR, HU, IT, PT: Residency requirement. LV, MT, SI: Nationality condition.
b) On a Fee or Contract Basis (CPC 822)	DK: Residency requirement unless waived by the Danish Commerce and Companies Agency. FR, HU, IT, PT: Residency requirement. LV, MT, SI: Nationality condition.
E. Rental/Leasing Services without Operators	
e) Relating to personal and household goods (CPC 832)	EU: Nationality condition for specialists and for graduate trainees.

⁽¹⁾ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

⁽²⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
f) Telecommunications equipment rental (CPC 7541)	EU: Nationality condition for specialists and for graduate trainees.
F. Other Business Services	
e) Technical Testing and Analysis Services (CPC 8676)	IT, PT: Residency requirements for biologists and chemical analysts.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	IT: Residency requirements for agronomists and 'periti agrari'.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	BE: Nationality condition and a residency requirement for management personnel. BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and a residency requirement. DK: Nationality condition and a residency requirement for managers and for airport guard services. ES, PT: Nationality condition for specialized personnel. FR: Nationality condition for managing directors and directors. IT: Nationality condition and a residency requirement in order to obtain necessary authorisation for security guard services and the transport of valuables.

Sector or sub-sector	Description of reservations
k) Related Scientific and Technical Consulting Services (CPC 8675)	BG: Nationality condition for specialists. DE: Nationality condition for publicly appointed surveyors. FR: Nationality condition for 'surveying' operations relating to the establishment of property rights and to land law. IT, PT: Residency requirement.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	MT: Nationality condition.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	LV: Nationality condition.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.

Sector or sub-sector	Description of reservations
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	EU: Nationality condition for specialists and for graduate trainee, except for: BE, DE, DK, ES, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, UK for CPC 633, 8861, 8866; BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; AT for CPC 633, 8861-8866; EE, FI, LV, LT for CPC 633, 8861-8866; CZ, SK for CPC 633, 8861-8865; and SI for CPC 633, 8861, 8866.
m) Building-Cleaning Services (CPC 874)	CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists.
n) Photographic Services (CPC 875)	HR, LV: Nationality condition for specialty photography services. PL: Nationality condition for the supply of aerial photographic services.
p) Printing and Publishing (CPC 88442)	SE: Residency requirement for publishers and owners of publishing and printing companies. HR: Residency requirement for publishers.
q) Convention Services (part of CPC 87909)	SI: Nationality condition.

⁽¹⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1. to 6.F.l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
r) 1. Translation and Interpretation Services (CPC 87905)	FI: Residency requirement for certified translators. DK: Residency requirement for authorised public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.
r) 3. Collection Agency Services (CPC 87902)	BE, EL, IT: Nationality condition.
r) 4. Credit reporting services (CPC 87901)	BE, EL, IT: Nationality condition.
r) 5. Duplicating services (CPC 87904) ⁽¹⁾	EU: Nationality condition for specialists and for graduate trainees.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	BG: Foreign specialists must have experience of at least two years in the field of construction.

⁽¹⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

Sector or sub-sector	Description of reservations
9.DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing Services ⁽¹⁾	
c) Food retailing services (CPC 631)	FR: Nationality condition for tobacconists (i.e. buraliste).
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	FR: Nationality condition. However, Korean nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas. EL: Nationality condition for teachers.
B. Secondary Education Services (CPC 922)	FR: Nationality condition. However, Korean nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas. EL: Nationality condition for teachers. LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).

⁽¹⁾ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E and 19.F.

Sector or sub-sector	Description of reservations
C. Higher Education Services (CPC 923)	<p>FR: Nationality condition. However, Korean nationals may obtain authorisation from the competent authorities to establish and direct an education institution and to teach.</p> <p>CZ, SK: Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310).</p> <p>IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.</p> <p>DK: Nationality condition for professors.</p>
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>AT: The management of a branch office must consist of two natural persons resident in Austria.</p> <p>EE: For direct insurance, the management body of an insurance joint-stock company with Korean capital participation may include Korean nationals only in proportion to the Korean participation and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.</p> <p>ES: Residency requirement for the actuarial profession (or alternatively two years of experience).</p> <p>IT: Residency requirement for the actuarial profession.</p> <p>HR: Residency requirement.</p> <p>FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. The general agent of a Korean insurance company shall have his place of residence in Finland, unless the company has its head office in the European Union.</p>

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent. FI: A managing director and at least one auditor of credits institutions shall have their place of residence in the European Union, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his place of residence in the European Union. IT: Condition of residency within the territory of a Member State of the European Union for 'promotori di servizi finanziari' (financial salesmen). LT: At least one manager must be a citizen of the European Union. PL: Nationality requirement for at least one of the bank executives. HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of Croatia. At least one management board member must be fluent in the Croatian language.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services) A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) E. Social Services (CPC 933)	FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation. LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel. PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers. HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.

Sector or sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽¹⁾	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 percent. HR: Nationality requirement for hospitality and catering services in households and rural homesteads.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 percent. HR: Approval of the Ministry of Tourism for office manager position.
C. Tourist Guides Services (CPC 7472)	BG, CY, ES, FR, EL, HR, HU, IT, LT, MT, PL, PT, SK: Nationality condition.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	FR: Authorisation is necessary for the access to management functions. The authorisation is subject to a nationality condition when authorisation for more than two years is required.

⁽¹⁾ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 17.E.a) Ground-handling services.

Sector or sub-sector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime Transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport)	EU: Nationality condition for ships' crew. AT: Nationality condition for the majority of managing directors.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. DK, HR: Nationality condition and residency requirement for managers. BG, MT: Nationality condition.
b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account ⁽¹⁾).	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. BG, MT: Nationality condition. HR: Nationality condition and residency requirement for managers

⁽¹⁾ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and Courier Services.

Sector or sub-sector	Description of reservations
E. Pipeline transport of goods other than fuel ⁽¹⁾ (CPC 7139)	AT: Nationality condition for managing directors.
17. SERVICES AUXILIARY TO TRANSPORT ⁽²⁾	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services	AT: Nationality condition for the majority of managing directors. BG, MT: Nationality condition. DK: Requirement of residency for customs clearance services. EL: Nationality condition for customs clearance services. IT: Requirement of residency for 'raccomandatario marittimo'.

⁽¹⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

⁽²⁾ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.I) 1. to 6.F.I) 4.

Sector or sub-sector	Description of reservations
f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (excluding catering) (part of CPC 749)	
D. Services auxiliary to road transport d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. BG, MT: Nationality condition.

Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ⁽¹⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	AT: Nationality condition for managing directors.
19. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽²⁾	SK: Residency requirement.
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	EU: Nationality condition for specialists and for graduate trainees.

⁽¹⁾ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

⁽²⁾ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
b) Hairdressing services (CPC 97021)	EU: Nationality condition for specialists and for graduate trainees.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	EU: Nationality condition for specialists and for graduate trainees.
d) Other beauty treatment services n.e.c (CPC 97029)	EU: Nationality condition for specialists and for graduate trainees.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽¹⁾ (CPC ver. 1.0 97230)	EU: Nationality condition for specialists and for graduate trainees.

⁽¹⁾ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and health services (13.A and 13.C).

ANNEX V

LIST OF MFN EXEMPTIONS

EU PARTY

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
1. All sectors	The European Union reserves the right to adopt or maintain any measure that accords differential treatment to countries deriving from a specific provision found in economic integration agreements to which the European Union is a Party and according to which the European Union may amend any measure only to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with obligations on market access, national treatment and most-favoured-nation in these economic integration agreements.	All countries	Indefinite	To protect differential treatment deriving from ratchet clauses.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
2. Road Transport	In Romania, the permission for vehicles registered in the countries indicated in column 3) to transport goods and/or passengers is in accordance with existing or future bilateral road agreements. Road cabotage is reserved for domestic registered vehicles.	Austria, Albania, Belgium, Bulgaria, Czech Republic, Cyprus, Croatia, Denmark, Switzerland, Latvia, Lithuania, France, Finland, Italy, Iran, Germany, Greece, Luxembourg, Great Britain, Norway, Netherlands, Poland, Portugal, Spain, Sweden, Slovakia, Syria, Slovenia, Turkey, Hungary, and possibly other countries in the future.	Indefinite	The need for the exemption is linked to the regional specificity of the cross-border provision of road transport services.
3. Rail Transport — Passenger and Freight	Measures that are taken under existing or future agreements, and which regulate traffic rights and operating conditions, and the provision of transport services in the territory of Bulgaria, Czech Republic and Slovakia and between the countries concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of rail transport infrastructure and the environment, and to regulate traffic rights in the territory of the Czech Republic and Slovakia and between the countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
4. Road Transport — Passenger and Freight	Provisions in existing or future agreements on international road haulage (including combined transport — road/rail) and passenger transport, concluded between the Community/European Union or the Member States and third countries, which: (a) reserve or limit the provision of transport service between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party ⁽¹⁾ ; or (b) provide for tax exemption for such vehicles.	Switzerland, states in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States, Albania, Turkey, Lebanon, Israel, Syria, Jordan, Egypt, Tunisia, Algeria, Morocco, Iran, Afghanistan, Iraq, and Kuwait.	Indefinite	The need for exemption is linked to the regional characteristics of the cross-border provision of road transport services.

⁽¹⁾ With regard to Austria the part of the MFN exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
5. Road Transport — Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of the Czech Republic and between the countries concerned.
6. Road Transport — Passenger and Freight	Provisions in existing or future reciprocal bilateral and plurilateral agreements on international road transport (including combined transport, road and rail) reserving cabotage transport in Finland.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	Regional specificity of the road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
7. Road Transport — Passenger and Freight	VAT exemption in Austria is limited to international passenger transport carried out by foreign entrepreneurs by means of motor vehicles registered in the countries indicated in column 3).	Successor states of former Yugoslavia, Switzerland, and successor states of the former USSR (with the exception of the Baltic States, Azerbaijan, Georgia, Moldova and Uzbekistan).	Indefinite	Reciprocity; and facilitating of the development of international touring.
8. Road Transport — Passenger and Freight	Exemption from vehicle tax in Austria under certain conditions on the grounds of de facto reciprocity, limited to vehicles registered in the countries indicated in column 3).	Israel, Monaco, San Marino, Turkey, Vatican City, and United States.	Indefinite	Reciprocity; and facilitating of the development of international touring and/or international transport of goods.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
9. Road Transport — Passenger and Freight	Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies.	All countries with which agreements are or will be in force	Indefinite	To protect the transport infrastructure and the environment, and to regulate traffic rights in the territory of Lithuania and between countries concerned.
10. Road Transport — Passenger and Freight	Measures taken under existing or future agreements which reserve and/or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits and/or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria.	All countries with which agreements are or will be in force.	Indefinite	Protection of the integrity of the infrastructure, as well as environmental protection, and regulation of traffic rights in the territory of Bulgaria and between the countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
11. All Passenger and Freight Transport Services excluding Maritime Transport	Poland: a reciprocity requirement concerning supply of transport services by suppliers of countries concerned, in, into and across the territory of such countries.	All countries	Indefinite	System of existing and future reciprocal agreements on transport co-operation (or of similar character), and promotion and protection of foreign investments, implementing, inter alia, transportation quotas resulting from bilaterally agreed system of permits.
12. Road Transport — Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of Slovakia to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of Slovakia and between the countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
13. Road Transport — Freight (CPC 7123)	Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to Spanish service suppliers.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Spanish service suppliers.
14. Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of transport services into, in, across and out of Croatia to the parties concerned	All countries with which Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the territory of Croatia and between Croatia and the countries concerned

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<p>15. Auxiliary Air Transport Services</p> <p>(a) aircraft repair and maintenance services during which an aircraft is withdrawn from service;</p> <p>(b) the selling and marketing of air transport services;</p> <p>(c) computer reservation system (CRS) services; and</p> <p>(d) other services auxiliary to air transport services, such as ground-handling services, rental service of aircraft with crew, and airport management services</p>	<p>The right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement.</p>	<p>All countries</p>	<p>Indefinite</p>	<p>Needed to protect existing and future international agreements.</p>

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
16. CRS and Sales and Marketing of Air Transport Services	Provisions of Article 7 of Regulation (EEC) No 2299/89, as amended by Regulation (EEC) No 3089/93, whereby the obligations of CRS system vendors or of parent and participating air carriers shall not apply to CRS system vendors or parent and participating air carriers of countries where treatment equivalent to that applied under the Regulation is not accorded to EU Party CRS system vendors or parent and participating air carriers in the countries.	All countries where a CRS system vendor or a parent air carrier is located.	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS.
17. Cargo-Handling Services and Storage and Warehouse Services in Sea and River Harbours, Including Services Relating to Containers and Goods in Containers	The right to supply these kinds of services is granted by Bulgaria upon a reciprocity basis and under bilateral agreements with the countries concerned.	All countries	Indefinite	The aim of the application of such a measure is to guarantee equal access to the market of other countries for Bulgarian suppliers of such kinds of services

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
18. Internal Waterways Transport	Measures based upon existing or future agreements on access to inland waterways (including agreements following the Rhine-Main-Danube link), which reserve traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership.	Switzerland, States in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States.	Indefinite. Exemption needed for certain countries only until an economic integration agreement is concluded or completed.	To regulate transport capacity on inland waterways, taking into account geographic specificity.
19. Internal Waterways Transport	Regulations implementing the Mannheim Convention on Rhine Shipping ⁽¹⁾ .	Switzerland	Indefinite	To regulate transport capacity on inland waterways, taking into account geographic specificity.

⁽¹⁾ The following Member States of the European Union are covered by this MFN exemption: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
20. Inland Waterways Transport — Passenger and Freight	In Austria: (a) Certain traffic rights are reserved for vessels of the countries indicated in column 3) (nationality requirements regarding ownership); and (b) Certificates and licences of the countries indicated in column 3) are recognised.	Successor states of former Yugoslavia, and successor states of former USSR.	Indefinite; and the exemption applies to existing and new measures.	Historical development; and specific regional aspects
21. Internal Waterways — Passenger and Freight	Measures that are taken under existing or future agreements and which reserve the access to and traffic rights in internal waterways of Slovakia to foreign operators.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of infrastructure and the environment, and to regulate traffic rights in Slovakia.
22. Maritime Transport	Measures concerning the establishment, activities and operations of shipping companies beyond the commitment undertaken by Korea in Annex 7-A.	Unspecified	Indefinite	International agreements in the context of overall trade relations.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
23. Maritime Transport — Cabotage	Existing or future reciprocal measures taken by Finland exempting vessels registered under the foreign flag of a specified other country from the general prohibition to operate cabotage transport in Finland.	All countries	Indefinite	Regional specificity of the maritime cabotage transport.
24. Maritime Transport	Reciprocal measures taken by Sweden based upon existing or future agreements exempting vessels registered under the foreign flag of the countries indicated in column 3) from the general prohibition to operate cabotage traffic in Sweden.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	To regulate cabotage traffic based on reciprocal agreements.
25. Rental/Leasing Services without Operators, relating to Ships (CPC 83103) Rental of Vessels with Crew (CPC 7213, 7223)	Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for German service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
26. Fisheries	The European Union reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or plurilateral international agreement involving fisheries in force or signed after the date of entry into force of this Agreement.	All countries	Indefinite	Needed to protect existing and future bilateral and plurilateral international agreements.
27. Fishing and Fishing-related Services	Preferential treatment — in the area of fisheries jurisdiction of countries involved — to the services and service providers from countries with which Poland has favourable fishery relations, in accordance with the international conservation practices and policies or agreements on fisheries, particularly in the Baltic Sea basin.	All countries	Indeterminate	Cooperation concerning the conservation of fisheries and fishing based on the practice as well as existing and future agreements, particularly in the Baltic Sea basin.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
28. Legal Services	Attorneys from foreign countries can act as advocates in court in Lithuania only in accordance with bilateral agreements on legal assistance.	All countries with which agreements are or will be in force.	Indefinite	Need to ensure an ability to control the legality and responsibility.
29. Legal Services	In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the provision of services, may be extended only to companies established in, and citizens of, the countries indicated in column 3.	Countries with which preferential arrangements are or will be concluded.	Indefinite	Obligations under international agreements.
30. Human Health Services	Provision for Cypriot citizens of medical treatment, not available in Cyprus, in selected countries with which bilateral agreements have been signed or will be signed in the future.	All countries with whom medical cooperation might be desirable.	Indefinite	The measure is necessary due to the existence of, or possible future signing of new, bilateral agreements between Cyprus and third countries with whom Cyprus has geographical proximity or other special links.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
31. Medical and Dental Services	Public medical insurance, subsidisation and compensation plans and programs, which cover the cost and expenses relating to medical and dental services provided for foreign citizens in the territory of Bulgaria, are granted on the basis of reciprocity in the framework of bilateral agreements.	Countries with which such bilateral agreements are or will be concluded.	Indefinite	Obligations under international agreements.
32. Public Social Security Services	Provisions of bilateral agreements on social security concluded between Cyprus and certain countries.	Australia, Egypt, Canada, Province of Quebec, and any country with whom an agreement may be concluded in the future.	Indefinite	To enable persons who are or become subject to the social security legislation of the contracting parties to maintain their social security rights if they move from one country to another, or to acquire such rights. These agreements which provide, inter alia, for totalizing periods of insurance or residence in the contracting parties for purposes of eligibility for benefits are concluded between Cyprus and countries with whom there is movement of labour.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
33. Publishing (Part of CPC 88442)	Foreign participation in companies in Italy exceeding 49 % of the capital and voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers.
34. News Agency Services (Part of CPC 962)	Foreign participation in companies in France publishing publications in the French language exceeding 20 % of the capital or of voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.
35. Press Agency Services (Part of CPC 962)	Market access in France. Subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
36. Purchase of Land	According to the Constitution of the Republic of Lithuania local governments (municipalities), other national entities as well as foreign entities from the countries indicated under column 3), conducting economic activities in Lithuania which are specified by the constitutional law in compliance with the criteria of European and other integration which Lithuania has embarked on are permitted to acquire, into their ownership, non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law.	All countries determined by the constitutional law: Member-states of OECD ⁽¹⁾ , NATO and associated countries of EU.	Indefinite	Desire to create more favourable conditions for greater economic co-operation between Lithuania and the countries concerned.

⁽¹⁾ Provided that these countries were OECD and NATO members before 20 June 1996.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
37. Tourist Guides Services	In Lithuania, tourist guides from foreign countries can provide tourist guides services only in accordance with bilateral agreements (or contracts) on tourist guides services assistance on a reciprocity basis.	All countries with which agreements (or contracts) are or will be in force.	Indefinite	Preservation and promotion of the cultural identity.
38. Real estate	In Croatia, reciprocity requirement for foreign persons and approval of the minister for foreign affairs, except for immigrants from the former Yugoslav republics and their descendants who are without any citizenship and who require approval by the Ministry in charge of immigration	All countries	Temporary	Political considerations and BOP position reasons

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
39. All sectors	Cyprus: Waiving of limitations to market access and national treatment in the area of commercial presence, including the movement of capital, with respect to the countries indicated under column 3).	EFTA countries	Indefinite	A gradual liberalisation of commercial presence. Bilateral agreements relating to the mutual protection and promotion of investments with some of the EFTA countries are under preparation.
40. All sectors	Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as: (a) financial support to R & D projects (the Nordic Industrial Fund); (b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and (c) financial assistance to companies ⁽¹⁾ utilizing environmental technology (the Nordic Environment Finance Corporation).	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.

(¹) Applies to East European companies, which are cooperating with one or more Nordic companies.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
41. All sectors	Poland: Commercial presence notions, which go beyond limitations for Poland embodied in Annex 7-A, contained in: (a) commerce and navigation treaties; (b) business and economic relation treaties; and (c) promotion and protection of foreign investment agreements.	All countries	Indeterminate	Reciprocal provisions of existing and future agreements
42. All sectors	Poland accepts compulsory arbitration of investor-state investment disputes brought by or in respect of service suppliers of countries with which Poland has or will have agreements providing for such procedure.	All countries	Indeterminate	Promotion and protection of foreign investment.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
43. All sectors	Authorisation for purchase of real estate in Italy by foreign natural persons and juridical persons granted on a reciprocity basis.	All countries	Indefinite	The reciprocity requirement is necessary to ensure equivalent treatment for Italians in other countries.
44. All sectors	Waiver of nationality requirements for the exercise, in Portugal, of certain activities and professions by natural persons supplying services from the countries indicated in column 3).	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Príncipe).	Indefinite	This measure reflects historical links between Portugal and these countries.
45. All sectors	Measures based on existing or future bilateral agreements between certain Member States of the European Union ⁽¹⁾ and the countries and principalities concerned, providing for the right of establishment for natural and juridical persons.	San Marino, Monaco, Andorra, and Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States of the European Union and the countries and principalities concerned.

(¹) The following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

KOREA

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
1. All Sectors	Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement signed after the date of entry into force of this Agreement involving: (a) fisheries; or (b) maritime matters, including salvage.
2. All Sectors	Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries deriving from a specific provision found in economic integration agreements to which Korea is a Party and according to which Korea may amend any measure only to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with obligations on market access, national treatment and most-favoured-nation in these economic integration agreements.
3. Auxiliary Air Transport Services (a) aircraft repair and maintenance services during which an aircraft is withdrawn from service; (b) the selling and marketing of air transport services; (c) computer reservation system (CRS) services; and (d) other services auxiliary to air transport services, such as ground-handling services, rental service of aircraft with crew, and airport management services	Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement involving auxiliary air transport services signed after the date of entry into force of this Agreement.

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
4. Disadvantaged Groups	Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities.
5. Social Services	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training, health, and child care.
6. Communication Services — Broadcasting Services	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to the application of reciprocity measures or through international agreements involving sharing of the radio spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.
7. Transportation Services — Railroad Transportation	Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement involving railroad transportation signed after the date of entry into force of this Agreement.

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
8. Transportation Services — Passenger Road Transportation Services(Taxi Services and Scheduled Passenger Road Transportation Services)	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to taxi services and scheduled passenger road transportation services.
9. Transportation Services — Freight Road Transportation Services(not including Road Transportation Services Related to Courier Services)	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to freight road transportation services, not including road transportation of containerized freight (excluding cabotage) by international shipping companies and road transportation services related to courier services.
10. Transportation Services — Internal Waterways Transportation Services and Space Transportation Services	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to internal waterways transportation services and space transportation services.

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
11. Education Services — Pre-Primary, Primary, Secondary, Higher, and Other Education	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to pre-primary, primary, and secondary education; health and medicine-related higher education; higher education for prospective pre-primary, primary, and secondary teachers; professional graduate education in law; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas, or degrees); and other education services.</p> <p>This entry does not apply to the administration of educational testing for foreign use. For greater certainty, nothing in this Agreement affects Korea's authority to select and apply educational testings, or to regulate school curriculum in accordance with domestic education policy.</p>
12. Social Services — Human Health Services	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to human health services.</p> <p>This entry shall not apply to the preferential measures provided in the Act on Designation and Management of Free Economic Zones (Law No 9216, December 26, 2008), and the Special Act on Establishment of Jeju Special Self-Governing Province and Creation of Free International City (Law No 9526, March 25, 2009) relating to establishment of medical facilities, pharmacies, and similar facilities, and the supply of remote medical services to those geographical areas specified in those Acts.</p>
13. Recreational, Cultural, and Sporting Services — Motion Picture Promotion, Advertising, or Post-Production Services	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to motion picture promotion, advertising, or post-production services.</p>

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
<p>14. Transportation Services</p> <p>— Maritime Passenger Transportation and Maritime Cabotage</p>	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to the provision of international maritime passenger transportation services, maritime cabotage, and the operation of Korean vessels, including the following measures:</p> <p>A person that supplies international maritime passenger transportation services must obtain a license from the Minister of Land, Transport and Maritime Affairs, which is subject to an economic needs test.</p> <p>Maritime cabotage is reserved for Korean vessels. Maritime cabotage includes maritime transportation between harbors located along the entire Korean peninsula and any adjacent islands. Korean vessel means:</p> <ul style="list-style-type: none"> (a) a vessel owned by the Korean government, a state enterprise, or an institution established under the Ministry of Land, Transport and Maritime Affairs; (b) a vessel owned by a Korean national; (c) a vessel owned by an enterprise organised under the Korean Commercial Code; a vessel owned by an enterprise organised under foreign law that has its principal office in Korea and whose dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) is a Korean national. In the event there is more than one, all dae-pyo-ja must be Korean nationals.

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