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ANNEX 8-E

SCHEDULE OF EXISTING MEASURES OF THE EUROPEAN UNION

Headnotes

1. This Schedule sets out, pursuant to Article 8.9 (Non-conforming measures), existing measures of the European Union that are not subject to some or all of the obligations imposed by:
 - (a) Article 8.4(1) and (2) (Market access) on market access;
 - (b) Article 8.4(3) (Market access) on local presence;
 - (c) Article 8.5(1) to (5) (National treatment) on national treatment;
 - (d) Article 8.6 (Most-favoured-nation treatment); or
 - (e) Article 8.5(6) (National treatment) on senior management and boards of directors.
2. Each reservation in this Schedule sets out the following elements:
 - (a) "sector" refers to the general sector in which the reservation is taken;
 - (b) "sub-sector" refers, where applicable, to the specific sector in which the reservation is taken;

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- (c) "industry classification" refers, where applicable, to the activity covered by the non-conforming measure according to the CPC, or as otherwise expressly described in that reservation;
- (d) "obligations concerned" specifies the obligation or obligations referred to in paragraph 1 that, pursuant to Article 8.9 (Non-conforming measures), do not apply to the listed measure or measures;
- (e) "level of government" indicates the level of government maintaining the listed measure or measures;
- (f) "measures" identifies the laws or other measures for which the reservation is taken. A "measure" cited in the "measures" element:
 - (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement;
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (iii) in respect of this Schedule, includes any laws or other measures which implement a directive at Member State level; and
- (g) "description" sets out the non-conforming aspects of the existing measure for which the reservation is taken.

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3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in light of the relevant obligations of the Chapters or Sections against which the reservation is taken. The "measures" element shall prevail over all other elements.
4. For the purposes of this Schedule, "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
5. For the purposes of this Schedule, a reservation for a requirement to have a local presence in the territory of the European Union is made against Article 8.4(3) (Market access) and not against Article 8.4(1) and (2) (Market access) or Article 8.5(1) to (5) (National treatment).
6. A reservation taken at the level of the European Union applies to a measure of the European Union, to a measure of a Member State at the central level or to a measure of a government within a Member State, unless the reservation excludes a Member State. A reservation taken by a Member State applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the entries of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the entries of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.

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7. The list of reservations below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 8.4 (Market access) or Article 8.5 (National treatment). These measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to persons of India the treatment granted in a Member State, pursuant to the Treaty on the Functioning of the European Union, or any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

- (a) natural persons or residents of another Member State; or
- (b) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in the European Union.

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9. Treatment granted to juridical persons established by services suppliers of India in accordance with the law of the European Union and having their registered office, central administration or principal place of business within the European Union, is without prejudice to any condition or obligation, consistent with Chapter 8 (Trade in services), which may have been imposed on such juridical persons when established in the European Union, and which shall continue to apply.

10. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.4(1) and (2) (Market access) for any measures:

- (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;
- (b) restricting the concentration of ownership to ensure fair competition;
- (c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;
- (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
- (e) requiring that a certain percentage of the shareholders, owners, partners or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.

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11. The reservations of the European Union are without prejudice to the rights and obligations of the European Union under GATS.

12. This Schedule applies only to the territory of the European Union in accordance with Article 1.3(bb)(i) (General definitions) and is only relevant in the context of trade relations between the European Union and its Member States with India. It does not affect the rights and obligations of the Member States under European Union law.

13. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-European Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at European Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the European Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to domestic financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

14. This Schedule shall be read in conjunction with Annex 8-G (Scope, definitions and obligations related to international maritime transport services of the European Union).

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15. If the European Union has set out in this Schedule a reservation which applies to mode 1 or mode 3, the reservation also applies to temporary stay of natural persons of India, to the extent that the relevant measure set out in the reservation affects the temporary stay in the European Union of natural persons of India covered under Annex 8-A (Entry and temporary stay of natural persons).

16. Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) do not apply to any measure that constitutes an exception to, or a derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3 to 5 of the TRIPS Agreement.

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17. The following abbreviations are used in the list of entries below:

EU European Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

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HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

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List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services (except health-related professions)

Reservation No. 3 – Professional services (health related and retail of pharmaceuticals)

Reservation No. 4 – Research and development services

Reservation No. 5 – Real estate services

Reservation No. 6 – Business services

Reservation No. 7 – Communication services

Reservation No. 8 – Construction services

Reservation No. 9 – Distribution services

Reservation No. 10 – Education services

Reservation No. 11 – Environmental services

Reservation No. 12 – Financial services

Reservation No. 13 – Health services and social services

Reservation No. 14 – Tourism and travel related services

Reservation No. 15 – Recreational, cultural and sporting services

Reservation No. 16 – Transport services and services auxiliary to transport services

Reservation No. 17 – Mining and energy related activities

Reservation No. 18 – Agriculture, fishing and manufacturing

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Reservation No. 1 – All sectors

Sector: All sectors

Obligations concerned: Market access

National treatment

Most-favoured-nation treatment

Senior management and boards of directors

Local presence

Level of government: EU/ Member State (unless otherwise specified)

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Description:

(a) Type of establishment

With respect to National treatment (mode 3):

In the EU: Treatment granted pursuant to the Treaty on the Functioning of the European Union to juridical persons formed in accordance with the law of the European Union or of a Member State and having their registered office, central administration or principal place of business within the European Union, including those established in the European Union by investors of India, is not accorded to juridical persons established outside the European Union, nor to branches or representative offices of such juridical persons, including to branches or representative offices of juridical persons of India.

Treatment less favourable may be accorded to juridical persons formed in accordance with the law of the European Union or of a Member State which have only their registered office in the European Union, unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States.

Measures:

EU: Treaty on the Functioning of the European Union.

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With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors:

This reservation applies only to health, social or education services:

In the EU (applies also to the regional level of government): Any Member State, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92), may prohibit or impose limitations on the ownership of such interests or assets, and/or restrict the ability of owners of such interests and assets to control any resulting enterprise, with respect to investors of India or their enterprises. With respect to such a sale or other disposition, any Member State may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.

For the purposes of this reservation:

- (i) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements, or imposes limitations on the numbers of suppliers as described in this reservation shall be deemed to be an existing measure; and
- (ii) "state enterprise" means an enterprise owned or controlled through ownership interests by any Member State and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

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Measures:

EU: As set out in the description element as indicated above.

With respect to National treatment (mode 3):

In AT: For the operation of a branch, non-European Economic Area corporations must appoint at least one person responsible for its representation who is resident in Austria.

Executives (managing directors, natural persons) responsible for the observance of the Austrian Trade Act (Gewerbeordnung) must be domiciled in Austria.

In BG: foreign juridical persons, unless established under the legislation of a Member State of the European Economic Area (hereinafter referred to as “EEA”), may conduct business and pursue activities if established in the Republic of Bulgaria in the form of a company registered in the Commercial Register. Establishment of branches is subject to authorisation.

Representative offices of foreign enterprises are to be registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity but are only entitled to advertise their owner and act as representatives or agents.

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In EE: If the residence of at least half of the members of the management board of a private limited company, a public limited company or a branch is not in Estonia, in another Member State of the EEA or in the Swiss Confederation, the private limited company, the public limited company or the foreign company shall appoint a point of contact whose Estonian address can be used for the delivery of the procedural documents of the undertaking and the declarations of intent addressed to the undertaking (i.e. the branch of a foreign company).

With respect to National treatment (mode 3):

In FI: At least one of the partners in a general partnership or of general partners in a limited partnership needs to have residency in the EEA or, if the partner is a juridical person, be domiciled (no branches allowed) in the EEA. Exemptions may be granted by the registration authority.

To carry on trade as a private entrepreneur, residency in the EEA is required.

If a foreign organisation from a country outside the EEA intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.

Residency in the EEA is required for at least one of the ordinary and one of the deputy members of the board of directors and for the managing director. Company exemptions may be granted by the registration authority.

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In SE: A foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director and the vice-managing director, if appointed, of the branch, must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year, conducted by a company located or a natural person residing outside the EEA, are exempted from the requirements of establishing a branch or appointing a resident representative.

For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50 % of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's or society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company or society.

Corresponding conditions prevail for establishment of all other types of legal entities.

In SK: A foreign natural person whose name is to be registered in the appropriate register (Commercial register, Entrepreneurial or other professional register) as a person authorised to act on behalf of an entrepreneur is required to submit a residence permit for Slovakia.

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Measures:

AT: Aktiengesetz, BGBl. Nr. 98/1965, § 254 (2);

GmbH-Gesetz, RGBL. Nr. 58/1906, § 107 (2); and

Gewerbeordnung (Austrian Trade Act), BGBl. Nr. 194/1994, § 39 (2a).

BG: Commercial Law, Article 17a; and

Law for Encouragement of Investments, Article 24.

EE: Äriseadustik (Commercial Code) § 631 (1, 2 and 4).

FI: Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 1;

Osuuskuntalaki (Co-Operatives Act) 1488/2001;

Osakeyhtiölaki (Limited Liabilities Company Act) (624/2006); and

Laki luottolaitostoiminnasta (Act on Credit Institutions) (121/2007).

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SE: Lag om utländska filialer m.m (Foreign Branch Offices Act) (1992:160);

Aktiebolagslagen (Companies Act) (2005:551);

The Co-operative Economic Associations Act (2018:672); and

Act on European Economic Interest Groupings (1994:1927).

SK: Act 513/1991 on Commercial Code (Article 21);

Act 455/1991 on Trade Licensing; and

Act no 404/2011 on Residence of Aliens (Articles 22 and 32).

With respect to Market Access (mode 3), National Treatment (mode 3):

In BG: Established enterprises may employ third country nationals only for positions for which there is no requirement for Bulgarian nationality. The total number of third country nationals employed by an established enterprise over a period of the preceding 12 months must not exceed 20 % (35 % for small and medium-sized enterprises) of the average number of Bulgarian nationals, nationals of other Member States, of states parties to the Agreement on the EEA or of the Swiss Confederation hired on an employment contract. In addition, the employer must demonstrate that there is no suitable Bulgarian, European Union, EEA or Swiss worker for the respective position by conducting a labour market test before employing a third country national.

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For highly qualified, seasonal and posted workers, as well as for intra-corporate transferees, researchers and students there is no limitation on the number of third country nationals working for a single enterprise. For the employment of third country nationals in these categories, no labour market test is required.

Measures:

BG: Labour Migration and Labour Mobility Act.

With respect to Market access (mode 3), National treatment (mode 3):

In PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. For all sectors except legal services, establishment by non-European Union investors and their enterprises may only be in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic investors and enterprises have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).

Measures:

PL: Act of 6 March 2018 on rules regarding economic activity of foreign entrepreneurs and other foreign persons in the territory of the Republic of Poland.

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(b) Acquisition of real estate

With respect to National treatment (mode 3):

In AT (applies to the regional level of government): The acquisition, purchase and rental or leasing of real estate by non-European Union natural persons and enterprises requires authorisation by the competent regional authorities (Länder). Authorisation will only be granted if the acquisition is considered to be in the public (in particular economic, social and cultural) interest.

In CY: Cypriots or persons of Cypriot origin, as well as nationals of a Member State, are allowed to acquire any property in Cyprus without restrictions. A foreigner shall not acquire, otherwise than *mortis causa*, any immovable property without obtaining a permit from the Council of Ministers. For foreigners, where the acquisition of immovable property exceeds the extent necessary for the erection of a premises for a house or professional roof, or otherwise exceeds the extent of two donums (2,676 square meter), any permit granted by the Council of Ministers shall be subject to such terms, limitations, conditions and criteria which are set by Regulations made by the Council of Ministers and approved by the House of Representatives. A foreigner is any person who is not a citizen of the Republic of Cyprus, including a foreign controlled company. The term does not include foreigners of Cypriot origin or non-Cypriot spouses of citizens of the Republic of Cyprus.

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In CZ: Specific rules apply to agricultural land under state ownership. State agricultural land can be acquired only by Czech nationals, nationals of another Member State, or states parties to the Agreement on the EEA or the Swiss Confederation. Juridical persons can acquire state agriculture land from the state only if they are agricultural entrepreneurs in the Czech Republic or persons with similar status in other Member States, or states party to the Agreement on the EEA or the Swiss Confederation.

In DK: Natural persons who are not resident in Denmark, and who have not previously been resident in Denmark for a total period of five years, must in accordance with the Danish Acquisition Act obtain permission from the Ministry of Justice to acquire title to real property in Denmark. This also applies for juridical persons that are not registered in Denmark. For natural persons, acquisition of real property will be permitted if the applicant is going to use the real property as his or her primary residence.

For juridical persons that are not registered in Denmark, acquisition of real property will in general be permitted, if the acquisition is a prerequisite for the business activities of the purchaser. Permission is also required if the applicant is going to use the real property as a secondary dwelling. Such permission will only be granted if the applicant through an overall and concrete assessment is regarded to have particular strong ties to Denmark.

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Permission under the Danish Acquisition Act is only granted for the acquisition of a specific real property. The acquisition of agricultural land by persons is in addition governed by the Danish Agricultural Holdings Act, which imposes restrictions on all persons, Danish or foreign, when acquiring agricultural property. Accordingly, any person, who wishes to acquire agricultural real property, must fulfil the requirements in the Danish Agricultural Holdings Act. This generally means a limited residence requirement on the agricultural holding applies. The residence requirement is not personal. Juridical entities must be of the types listed in § 20 and § 21 of the Danish Agricultural Holdings Act and must be registered in the European Union or EEA.

In EE: A juridical person from a Member State of the Organisation for Economic Co-operation and Development (hereinafter referred to as "OECD") has the right to acquire an immovable which contains:

- (i) less than ten hectares of agricultural land, forest land or agricultural and forest land in total without restrictions.
- (ii) ten hectares or more of agricultural land if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of the immovable, in production of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union, except fishery products and cotton (hereinafter referred to as "agricultural product").

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- (iii) ten hectares or more of forest land if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of the immovable, in forest management within the meaning of the Forest Act (hereinafter forest management) or production of agricultural products.
- (iv) less than ten hectares of agricultural land and less than ten hectares of forest land, but ten hectares or more of agricultural and forest land in total, if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of the immovable, in production of agricultural products or forest management.

If a juridical person does not meet the requirements provided for in points (ii) to (iv), the juridical person may acquire an immovable which contains ten hectares or more of agricultural land, forest land or agricultural and forest land in total only with the authorisation of the council of the local government of the location of the immovable to be acquired.

Restrictions on acquiring immovable property apply in certain geographical areas for non-EEA nationals.

In EL: Real estate acquisition or tenancy in the border regions is prohibited to persons whose nationality or base is outside the Member States and the European Free Trade Association. The ban may be lifted with a discretionary decision taken by a committee of the appropriate Decentralized Administration (or the Minister of National Defence in case the properties to be exploited belong to the Fund for the Exploitation of Private Public Property).

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In HR: Foreign companies are only allowed to acquire real estate for the supply of services if they are established and incorporated in Croatia as juridical persons. 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.

In MT: Non-nationals of a Member State may not acquire immovable property for commercial purposes. Companies with 25 % (or more) of non-European Union shareholding must obtain an authorisation from the competent authority (Minister responsible for Finance) to buy immovable property for commercial or business purposes. The competent authority will determine whether the proposed acquisition represents a net benefit to the Maltese economy.

In PL: The acquisition of real estate, direct and indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.

Measures:

AT: Burgenländisches Grundverkehrsgesetz, LGBL. Nr. 25/2007;

Kärntner Grundverkehrsgesetz, LGBL. Nr. 9/2004;

NÖ- Grundverkehrsgesetz, LGBL. 6800;

OÖ- Grundverkehrsgesetz, LGBL. Nr. 88/1994;

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Salzburger Grundverkehrsgesetz, LGBL. Nr. 9/2002;

Steiermärkisches Grundverkehrsgesetz, LGBL. Nr. 134/1993;

Tiroler Grundverkehrsgesetz, LGBL. Nr. 61/1996; Voralberger Grundverkehrsgesetz, LGBL. Nr. 42/2004; and

Wiener Ausländergrundverkehrsgesetz, LGBL. Nr. 11/1998.

CY: Immovable Property Acquisition (Aliens) Law (Chapter 109), as amended.

CZ: Act No. 503/2012, Coll. on State Land Office, as amended.

DK: Danish Act on Acquisition of Real Property (Consolidation Act No. 265 of 21 March 2014 on Acquisition of Real Property);

Acquisition Executive Order (Executive Order No. 764 of 18 September 1995); and

The Agricultural Holdings Act (Consolidation Act No. 27 of 4 January 2017).

EE: Kinnisasja omandamise kitsendamise seadus (Restrictions on Acquisition of Immovables Act) Chapter 2 § 4, Chapter 3 § 10, 2017.

EL: Law 1892/1990, as it stands today, in combination, as far as the application is concerned, with the ministerial decision F.110/3/330340/S.120/7-4-14 of the Minister of National Defence and the Minister of Citizen Protection.

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HR: Ownership and other Proprietary Rights Act (OG 91/96, 68/98, 137/99, 22/00, 73/00, 129/00, 114/01, 79/06, 141/06, 146/08, 38/09, 143/12, 152/14), Articles 354 to 358.b);

Agricultural Land Act (OG 20/18, 115/18, 98/19), Article 2;

General Administrative Procedure Act.

MT: Immovable Property (Acquisition by Non-Residents) Act (Cap. 246); and

Protocol No 6 of the EU Accession Treaty on the acquisition of secondary residences in Malta.

PL: Law of 24th March 1920 on the Acquisition of Real Estate by Foreigners (Journal of Laws of 2016, item 1061 as amended).

With respect to Market access (mode 3), National treatment (mode 3):

In HU: The purchase of real estate by non-residents is subject to obtaining authorisation from the appropriate administrative authority responsible for the geographical location of the property.

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Measures:

HU: Government Decree No. 251/2014 (X. 2.) on the Acquisition by Foreign Nationals of Real Estate other than Land Used for Agricultural or Forestry Purposes; and

Act LXXVIII of 1993 (Paragraph 1/A).

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In LV: Acquisition of urban land by nationals of India is permitted through juridical persons registered in Latvia or other Member States:

- (i) if more than 50 % of their equity capital is owned by nationals of Member States, the Latvian Government or a municipality, separately or in total;
- (ii) if more than 50 % of their equity capital is owned by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments and which have been approved by the Latvian Parliament before 31 December 1996;
- (iii) if more than 50 % of their equity capital is possessed by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments after 31 December 1996, if in those agreements the rights of Latvian natural persons and companies on acquisition of land in the respective third country have been determined;

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- (iv) if more than 50 % of their equity capital is possessed jointly by persons referred to in points (i) to (iii); or
- (v) which are public joint stock companies, if their shares thereof are quoted in the stock exchange.

Where India allows Latvian nationals and enterprises to purchase urban real estate in their territories, Latvia will allow nationals and enterprises of India to purchase urban real estate in Latvia under the same conditions as Latvian nationals.

Measures:

LV: Law on land reform in the cities of the Republic of Latvia, Sections 20 and 21.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In SI: Juridical persons, established in the Republic of Slovenia with foreign capital participation, may acquire real estate on the territory of the Republic of Slovenia. Branches established in the Republic of Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.

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Measures:

SI: Ustava Republike Slovenije, Uradni list RS, št. 33/91-I, nazadnje spremenjeno št. 92/21, člen 68 (The Constitution of the Republic of Slovenia, Official Gazette of the Republic of Slovenia, No. 33/91-I, as last amended No. 92/21, Article 68).

With respect to National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In DE: Certain conditions of reciprocity may apply for the acquisition of real estate.

In ES: Foreign investment in activities directly relating to real estate investments for diplomatic missions by states that are not Member States requires an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place.

In RO: Foreign nationals, stateless persons and juridical persons (other than nationals and juridical persons of a Member State of the EEA) may acquire property rights over lands, under the conditions regulated by international treaties, based on reciprocity. Foreign nationals, stateless persons and juridical persons may not acquire the property right over lands under more favourable conditions than those applicable to persons of the European Union.

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Measures:

DE: Einführungsgesetz zum Bürgerlichen Gesetzbuche (EGBGB) Satz 2; Introductory Law to the Civil Code point 2.

ES: Royal Decree 664/1999 of 23 April 1999 relating to foreign investment.

RO: Law 17/2014 on some measures regulating the selling-buying agricultural land situated outside town and amending; and

Law No 268/2001 on the privatization of companies that own land in public ownership and private management of the state for agricultural and establishing the State Domains Agency, with subsequent amendments.

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Reservation No. 2 – Professional services (except health-related professions)

Sector – sub-sector:	Professional services – legal services; patent agent, industrial property agent, intellectual property attorney; accounting and bookkeeping services; auditing services, taxation advisory services; architecture and urban planning services, engineering services and integrated engineering services
Industry classification:	CPC 861, 862, 863, 8671, 8672, 8673, 8674 and part of 879 (patent related)
Obligations concerned:	Market access National treatment Most-favoured-nation treatment Local presence
Level of government:	EU / Member State (unless otherwise specified)

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Description:

(a) Legal services (part of CPC 861)¹

For greater certainty, consistent with the Headnotes, in particular paragraph 6 requirements to register with a Bar may include a requirement to have obtained a law degree in the host country or its equivalent, or to have completed some training under the supervision of a licensed lawyer, or to have an office or a postal address within the jurisdiction of a specific Bar in order to be eligible to apply for membership in that Bar. Some Member States may impose the requirement of having the right to practice host-jurisdiction law on those natural persons holding certain positions within a law firm/company/enterprise or for shareholders.

¹ For the purposes of this reservation:

- (a) "domestic law" means the law of the specific Member State and European Union law;
- (b) "public international law" excludes European Union law and includes law established by international treaties and conventions, as well as international customary law;
- (c) "legal advice" includes provision of advice to and consultation with clients in matters, including transactions, relationships and disputes, involving the application or interpretation of law; participation with or on behalf of clients in negotiations and other dealings with third parties in such matters; and preparation of documents governed in whole or in part by law, and the verification of documents of any kind for purposes of and in accordance with the requirements of law;
- (d) "legal representation" includes preparation of documents intended to be submitted to administrative agencies, the courts or other duly constituted official tribunals; and appearance before administrative agencies, the courts or other duly constituted official tribunals;
- (e) "legal arbitration, conciliation and mediation" means the preparation of documents to be submitted to, the preparation for and appearance before, an arbitrator, conciliator or mediator in any dispute involving the application and interpretation of law. It does not include arbitration, conciliation and mediation services in disputes not involving the application and interpretation of law, which fall under services incidental to management consulting. It also does not include acting as an arbitrator, conciliator or mediator. As a sub-category, international legal arbitration, conciliation or mediation services refers to the same services when the dispute involves parties from two or more countries.

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With respect to Market access (mode 3):

In the EU: Specific non-discriminatory legal form requirements apply in each Member State.

With respect to Most-favoured-nation treatment (all modes):

In the EU: A Member State that imposes nationality or residency requirements for the practise of domestic law may partially or entirely waive such requirements on the basis of its national law, a bilateral agreement or international convention, and on condition of reciprocity.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In the EU: Legal representation of persons before the European Union Intellectual Property Office (EUIPO) may only be undertaken by a legal practitioner qualified in one of the Member States of the EEA and having their place of business within the EEA, to the extent that they are entitled, within the said Member State, to act as a representative in trade mark matters or in industrial property matters and by professional representatives whose names appear on the list maintained for this purpose by the EUIPO. (Part of CPC 861)

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In AT: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. Only lawyers of EEA or Swiss nationality are allowed to provide legal services through commercial presence. The practice of legal services in respect of public international law and home country law is only allowed on a cross-border basis. Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home country) is allowed up to 25 %; the rest must be held by fully qualified EEA or Swiss lawyers and only the latter may exercise decisive influence in the decision making of the law firm.

In BE: Foreign lawyers may practise as legal consultants. Lawyers who are members of foreign (non-EU) Bars and want to establish in Belgium but do not meet the conditions for registration on the Tableau of fully qualified lawyers, on the EU-list or on the List of Trainee Lawyers, may request registration on the so-called "B-List". Only at the Brussels Bar there exists such a "B-List". A lawyer on the B-list is allowed to give advice. Representation before "the Cour de Cassation" is subject to nomination on a specific list.

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In BG: Reserved to nationals of a Member State, of another State which is a party to the Agreement on the EEA, or of the Swiss Confederation who has been granted authorisation to pursue the profession of lawyer according to the legislation of any of the aforementioned countries. A foreign national (except for the above mentioned) who has been authorised to pursue the profession of lawyer in accordance with the legislation of his or her own country, may appeal before judicial bodies of the Republic of Bulgaria as defence-counsel or mandatory of a national of his or her own country, acting on a specific case, together with a Bulgarian attorney-at-law, in cases where this has been envisaged in an agreement between the Bulgarian and the respective foreign State, making a preliminary request to this effect to the Chairperson of the Supreme Bar Council. Countries shall be designated by the Minister of Justice, upon request of the Chairperson of the Supreme Bar Council. In order to provide legal mediation, a foreign national must have a permit for long-term or permanent residence in the Republic of Bulgaria and has been entered in the Uniform Register of Mediators with the Minister of Justice. In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the supply of services, may be extended only to companies established in, and citizens of, countries with whom bilateral agreements on mutual legal assistance have been or will be concluded

In CY: EEA or Swiss nationality is required. Only advocates enrolled in the Bar may be partners or shareholders or members of the board of directors in a law company in Cyprus.

In CZ: Full admission to the Czech Bar Association and residence (commercial presence) is required.

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In DE: Only lawyers with EEA and Swiss qualification may be admitted to the Bar and are thus entitled to provide legal services in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association.

For foreign lawyers (with other than EEA and Swiss qualification) there may be restrictions for holding shares of a law firm which provides legal services in domestic law. Foreign lawyers or law firms can offer legal services in foreign law and in public international law if they prove expert knowledge.

A professional company may only become shareholder in a German law firm if it is admitted to the German Bar and takes one of the legal forms listed in Article 59b of the Federal Lawyers Act. The shareholder has to participate actively in the law firm. Branches of foreign law firms may provide legal services if they have been admitted to the Bar. Such Bar admission requires qualification of shareholders as lawyers or patent attorneys in a state whose corresponding legal profession is recognised by regulation of the German Ministry of Justice as having a comparable education and professional status (section 206 Federal Lawyers Act and section 157 Federal Patent Lawyers Act). The branch must have a separate management with power of agency in Germany and at least one manager of the branch with power of attorney must be admitted to the German bar.

In DK: Legal services provided under the title "advokat" (advocate) or any similar title, as well as representation before the courts, is reserved for advocates with a Danish license to practice. European Union, EEA and Swiss advocates may practice under the title of their country of origin.

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Without prejudice to the EU reservation above, shares of a law firm can only be owned by advocates who actively practice law in the firm, its parent company or its subsidiary company, other employees in the firm, or another law firm registered in Denmark. Other employees in the firm may collectively only own less than 10 % of the shares and of the voting rights, and in order to be shareholders they must pass an exam on the rules of particular importance for the practice of law.

Only advocates who actively practice law in the firm, its parent company or its subsidiary company, other shareholders, and representatives of employees, may be members of the board. The majority of the members of the board must be advocates who actively practice law in the firm, its parent company or its subsidiary company. Only advocates who actively practice law in the firm, its parent company or its subsidiary company, and other shareholders having passed the exam mentioned above, may be a director of the law firm.

In EE: Residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, and participation in criminal proceedings representation before the Supreme Court.

In EL: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

In ES: EEA or Swiss nationality is required for the practice of legal services in respect of domestic law, including representation before courts. The competent authorities may grant nationality waivers. Professional address is required in order to provide any legal services.

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In FI: EEA or Swiss residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat"). Legal services, including Finnish domestic law, may also be provided by non-Bar members.

In FR: Residency or establishment in the EEA is required for full admission to the Bar, which is necessary for the practice of legal services in respect of domestic law, including representation before courts. Representation before "the Cour de Cassation" and "Conseil d'Etat" is subject to quotas and reserved for nationals of France and the European Union. Members of a Bar in India may register as foreign legal consultant in France to offer certain legal services in France on a temporary or permanent basis, in respect of Indian law and public international law. A business address within the jurisdiction of the French Bar of registration or establishment in the EEA is required to practice on a permanent basis.

In HR: European Union nationality is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. In proceedings involving public international law, parties may be represented before arbitration courts and ad hoc courts by foreign lawyers who are members of their home country bar association. Only a lawyer who has the Croatian title of lawyer can establish a law firm. Firms of India can establish branches in Croatia.

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In HU: Full admission to the Bar is subject to EEA or Swiss nationality and residency (commercial presence) for the practice of legal services in respect of domestic law, including representation before courts. Foreign lawyers may provide legal advice on home country and public international law in partnership with a Hungarian attorney or a law firm. A cooperation contract concluded with a Hungarian attorney (ügyvéd) or law firm (ügyvédi iroda) is required. A foreign legal adviser cannot be a member of a Hungarian law firm. A foreign lawyer is not authorised for the preparation of documents to be submitted to, or act as the client's legal representative before an arbitrator, conciliator or mediator in any dispute.

In LT: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Attorneys from foreign countries can practice as advocates in court only in accordance with international agreements, including specific provisions regarding representation before courts.

In LU: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts.

The Council of the Order may, on the basis of reciprocity, agree to waive the nationality requirement for a foreign national.

In LV: EEA or Swiss nationality is required for the practice of domestic law, including representation before courts. Attorneys from foreign countries can practice as advocates in court only in accordance with bilateral agreements on mutual legal assistance.

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For European Union or foreign advocates, special requirements exist. For example, participation in court proceedings in criminal cases is only permitted in association with an advocate of the Latvian Collegium of Sworn Advocates. European Union nationality is required for patent attorneys.

In MT: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts.

In NL: Only locally-licensed lawyers registered in the Dutch registry can use the title "advocate". Instead of using the full term "advocate", (non-registered) foreign lawyers are obliged to mention their home country professional organisation for the purposes of their activities in the Netherlands.

In PT: residency (commercial presence) is required in order to practice Portuguese domestic law. For representation before courts, full admission to the Bar is required. Foreigners holding a diploma awarded by any Faculty of Law in Portugal, may register with the Portuguese Bar (Ordem dos Advogados), under the same terms as Portuguese nationals.

Other foreigners holding a Degree in Law which has been acknowledged by a Faculty of Law in Portugal may register as members of the Bar Association provided they undergo the required training and pass the final assessment and admission exam. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practise in Portugal.

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Legal consultation is allowed in any area of foreign and public international law by jurists of recognized merit, masters and doctors in law (even if non-lawyers and non-university professors), provided they have their professional residence ("domiciliação") in Portugal, pass an admission exam and are registered in the Bar.

In RO: A foreign lawyer may not make oral or written conclusions before the courts and other judicial bodies, except for international arbitration.

In SE: (with respect also to Most-favoured-nation treatment) EEA or Swiss residency is required for admission to the Bar and use of the title of "advokat". Exemptions may be granted by the board of the Swedish Bar Association. Without prejudice to the EU reservation above, admission to the Bar is not necessary for the practice of Swedish domestic law. A member of the Swedish Bar Association may not be employed by anyone other than a Bar member or a company conducting the business of a Bar member. However, a Bar member may be employed by a foreign company conducting the business of an advocate, provided that the company in question is domiciled in a country within the European Union, the EEA or Switzerland. Subject to an exemption from the Board of the Swedish Bar Association, a member of the Swedish Bar Association may also be employed by a non-European Union law firm.

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Bar members conducting their practice in the form of a company or a partnership may not have any other objective and may not carry out any other business than the practice of an advocate. Collaboration with other advocate businesses is permitted, however, collaboration with foreign businesses requires permission by the Board of the Swedish Bar Association. Only a Bar member may directly or indirectly, or through a company, practise as an advocate, own shares in the company or be a partner. Only a member may be a member or deputy member of the Board or deputy managing director, or an authorised signatory or secretary of the company or the partnership.

In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practice law in a foreign country may perform legal services or practice law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled.

Without prejudice to the EU reservation on non-discriminatory legal form requirements, commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.

In SK: EEA nationality as well as residency (commercial presence) in the Slovak Republic is required for the practice of legal services in respect of domestic law, including representation before courts. For non-EU lawyers, actual reciprocity is required.

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Measures:

EU: Article 120 of Regulation (EU) 2017/1001 of the European Parliament and of the Council¹;

Article 78 of Council Regulation (EC) No 6/2002 of 12 December 2001².

AT: Rechtsanwaltsordnung (Lawyers Act) – RAO, RGBL. Nr. 96/1868, Articles 1 and 21c.;

Europäisches Rechtsanwaltsgesetz – EIRAG, BGBl. Nr. 27/2000 as amended; § 41 EIRAG.

BE: Belgian Judicial Code (Articles 428-508).

BG: Attorney Law; Law for Mediation; and Law for the Notaries and Notarial Activity.

CY: Advocates Law (Chapter 2), as amended.

CZ: Act No. 85/1996 Coll., the Legal Profession Act.

DE: Bundesrechtsanwaltsordnung (BRAO; Federal Lawyers Act);

Gesetz über die Tätigkeit europäischer Rechtsanwälte in Deutschland (EuRAG); and
§ 10 Rechtsdienstleistungsgesetz (RDG).

DK: Retsplejeloven (Administration of Justice Act) chapters 12 and 13 (Consolidated Act No. 1284 of 14 November 2018).

¹ Regulation (EU) 2017/1001 of the European Parliament and of the Council of 14 June 2017 on the European Union trade mark (OJ EU L 154, 16.6.2017, p. 1).

² Council Regulation (EC) No 6/2002 of 12 December 2001 on Community designs (OJ EC L 3, 5.1.2002, p. 1).

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EE: Advokatuuriseadus (Bar Association Act);

Tsiviilkohtumenetluse seadustik (Code of Civil Procedure); halduskohtumenetluse seadustik (Code of Administrative Court Procedure); kriminaalmenetluse seadustik (Code of Criminal Procedure); and

Väärteomenetluse seadustik (Code of Misdemeanour Procedure).

EL: New Lawyers' Code n. 4194/2013.

ES: Real Decreto 135/2021, de 2 de marzo, por el que se aprueba el Estatuto General de la Abogacía Española, Article 9.1.a.

FI: Laki asianajajista (Advocates Act) (496/1958), ss. 1 and 3; and Oikeudenkäymiskaari (4/1734) (Code of Judicial Procedure).

FR: Loi 71-1130 du 31 décembre 1971, Loi 90- 1259 du 31 décembre 1990 and Ordonnance du 10 septembre 1817 modifiée.

HR: Legal Profession Act (OG 9/94, 117/08, 75/09, 18/11).

HU: Act LXXVIII of 2017 on the professional activities of attorneys-at-law.

LT: Law on the Bar of the Republic of Lithuania of 18 March 2004 No. IX-2066 as last amended on 7 November 2024 by law No XIV-3055.

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LU: Loi du 16 décembre 2011 modifiant la loi du 10 août 1991 sur la profession d'avocat.

LV: Criminal Procedure Law, s. 79; and Advocacy Law of the Republic of Latvia, s. 4; The Law on Industrial Property Institutions and Procedures Chapter XVIII (Articles 119 – 136).

MT: Code of Organisation and Civil Procedure (Cap. 12).

NL: Advocatenwet (Act on Advocates).

PT: Law 145/2015, 9 set., alterada p/ Lei 23/2020, 6 jul. (art.º 194 substituído p/ art.º 201.º; e art.º 203.º substituído p/ art.º 213.º);

Portuguese Bar Statute (Estatuto da Ordem dos Advogados) and Decree-Law 229/2004, Articles 5, 7 – 9;

Decree-law 88/2003, Articles 77 and 102;

Solicitadores Public Professional Association Statute (Estatuto da Câmara dos Solicitadores), as amended by Law 49/2004, mas alterada p/ Lei 154/2015, 14 set; by Law 14/2006 and by Decree-Law n.º 226/2008 alterado p/ Lei 41/2013, 26 jun;

Law 78/2001, Articles 31, 4 Alterada p/ Lei 54/2013, 31 jul.;

Regulation of family and labour mediation (Ordinance 282/2010), alterada p/ Portaria 283/2018, 19 out;

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Law 21/2007 on criminal mediation, Article 12;

Law 22/2013, 26 fev., alterada p/ Lei 17/2017, 16 maio, alterada pelo Decreto-Lei 52/2019, 17 abril.

RO: Attorney Law; Law for Mediation; and

Law for the Notaries and the Notarial Activity.

SK: Act 586/2003 on Advocacy, Articles 2 and 12.

SE: Rättegångsbalken (The Swedish Code of Judicial Procedure) (1942:740); and Swedish Bar Association Code of Conduct adopted 29 August 2008.

SI: Zakon o odvetništvu, Uradni list RS, št. 18/93, nazadnje spremenjeno št. 130/22 (Attorneys Act, Official Gazette of the Republic of Slovenia, No. 18/93, as last amended No. 130/22).

SK: Act 586/2003 on Advocacy, Articles 2 and 12.

With respect to Market access (mode 3), National treatment (mode 3):

In PL: Foreign lawyers may establish only in the form of a registered partnership, a limited partnership or a limited joint-stock partnership.

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Measures:

PL: Act of 5 July 2002 on the provision by foreign lawyers of legal assistance in the Republic of Poland, Article 19; The Law on Tax Advisory.

With respect to Local presence:

In DE: Non-discriminatory legal form requirements apply for tax advisors.

In IE, IT: Residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Measures:

DE: Steuerberatungsgesetz (Tax Advisory Act, 4. November 1975 (BGBl I., p. 2735), last amended by Article 50 of the law of 10. August 2021 (BGBl. I , p. 2436): §§ 3, 34, 40 (1), 49, 50a.

IE: Solicitors Acts 1954-2011.

IT: Royal Decree 1578/1933, Article 17 law on the legal profession.

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- (b) Patent agents, industrial property agents, intellectual property attorneys (Patent related part of CPC 879, 861, 8613)

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In DE: Only patent lawyers having EEA and Swiss qualifications may be admitted to the Bar and are thus entitled to provide patent agent services in Germany in domestic law.

Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the bar association. Foreign patent lawyers can offer legal services in foreign law when they prove expert knowledge, registration is required for legal services in Germany. Foreign (other than EEA and Swiss qualification) patent lawyers may not establish a firm together with national patent lawyers.

Foreign (other than EEA and Swiss) patent lawyers may have their commercial presence only in the form of a Patentanwalts-GmbH or Patentanwalt-AG by acquiring a minority share.

As of 1 August 2022 a professional company may only become shareholder in a German patent law firm if such professional company is admitted to the German Patent Chamber and takes one of the legal forms listed in Article 52b of the Patent Attorney Regulation. Foreign patent law firms may provide services if they have been admitted to the German Patent Chamber. Such admission requires qualification of shareholders as lawyers, tax accountants, auditors or patent attorneys and in case of branches a manager with power of agency in Germany.

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In FR: To be registered on the industrial property agent services list, establishment or residency in the EEA is required. EEA nationality is required for natural persons. To represent a client in front of the national intellectual property office, establishment in the EEA is required. Provision only through SCP (société civile professionnelle), SEL (société d'exercice libéral) or any other legal form, under certain conditions. Irrespective of the legal form, more than half of the shares and voting rights must be held by EEA professionals. Law firms may be entitled to provide industrial property agent services (see reservation for legal services).

With respect to National treatment (all modes), Local presence:

In AT: EEA or Swiss nationality is required for the practice of patent agency services, residency there is required.

In BG, and CY: EEA or Swiss nationality is required for the practice of patent agency services.

In EE: Estonian or EU nationality as well as permanent residency is required for the practice of patent agency services.

In ES: Establishment in a Member State, commercial presence, as well as permanent residency, are required for the practice of patent agency services.

With respect to National treatment (all modes):

In PT: EEA nationality is required for the practice of industrial property agent services.

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With respect to Local presence:

In FI and HU: EEA residency is required for the practice of patent agency services.

In SI: Residency in Slovenia is required for a holder/applicant of industrial property rights (patents, trademarks, design protection) to act before the Slovenian Intellectual Property Office without a patent agent or trademark and design agent. Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of services of process, notification, etc.

Measures:

AT: Patentanwaltsgesetz (Patent Attorney Act), BGBl. 214/1967 as amended, §§ 2 and 16a.

BG: Chapter 8b of the Act on Patents and Registration of Utility Models.

CY: Advocates Law (Chapter 2), as amended.

DE: Patentanwaltsordnung (PAO). Gesetz über die Tätigkeit europäischer Patentanwälte in Deutschland (EuPAG) and § 10 Rechtsdienstleistungsgesetz (RDG).

EE: Patendivoliniku seadus (Patent Agents Act) § 2, § 14.

ES: Ley 24/2015, de 24 de julio, de Patentes, Articles 175, 176 and 177. Ley 17/2009, de 23 de noviembre, sobre el libre acceso a las actividades de servicios y su ejercicio, Article 3.2.

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FI: Tavaramerkkilaki (Trademarks Act) (7/1964);

Laki auktorisoiduista teollisoikeusasiamiehistä (Act on Authorised Industrial Property Attorneys) (22/2014); and

Laki kasvinjalostajanoikeudesta (Plant Breeder's Right Act) 1279/2009; and Mallioikeuslaki (Registered Designs Act) 221/1971.

FR: Code de la propriété intellectuelle.

HU: Act XXXII of 1995 on Patent Attorneys.

PT: Decree-Law 15/95, as modified by Law 17/2010, by Portaria 1200/2010, Article 5, and by Portaria 239/2013; and Law 9/2009.

SI: Zakon o industrijski lastnini, Uradni list RS, št. 51/06 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 85/25 (Industrial Property Act, Official Gazette of the Republic of Slovenia, No. 51/06 – official consolidated text, as last amended No. 85/25).

With respect to National treatment (all modes), Local presence:

In IE: For establishment, at least one of the directors, partners, managers or employees of a company have to be registered as a patent or intellectual property attorney in Ireland. Cross-border basis requires EEA nationality and commercial presence, principal place of business in a Member State of the EEA, qualification under the law of a Member State of the EEA.

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Measures:

IE: Section 85 and 86 of the Trade Marks Act 1996, as amended;

Rule 51 Rule 51A and Rule 51B of the Trade Marks Rules 1996, as amended;

Section 106 and 107 of the Patent Act 1992, as amended; and

Register of Patent Agent Rules S.I. 580 of 2015.

- (c) Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219, 86220)

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In AT: The capital interests and voting rights of foreign accountants, bookkeepers, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 %. The service supplier must have an office or professional seat in the EEA (CPC 862).

In FR: Establishment or residency is required. Provision through any company form except SNC (Société en nom collectif) and SCS (Société en commandite simple). Specific conditions apply to SEL (sociétés d'exercice libéral), AGC (Association de gestion et comptabilité) and SPE (Société pluri-professionnelle d'exercice) (CPC 86213, 86219, 86220).

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In IT: Residence or business domicile is required for enrolment in the professional register, which is necessary for the provision of accounting and bookkeeping services (CPC 86213, 86219, 86220).

In PT: (with respect also to Most-favoured-nation treatment) Residence or business domicile is required for enrolment in the professional register by the Chamber of Certified Accountants (Ordem dos Contabilistas Certificados), which is necessary for the provision of accounting services, provided that there is reciprocal treatment for Portuguese nationals.

Measures:

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4; and

Bilanzbuchhaltungsgesetz (BibuG), BGBl. I Nr. 191/2013, §§ 7, 11, 28.

FR: Ordonnance 45-2138 du 19 septembre 1945.

IT: Legislative Decree 139/2005; and

Law 248/2006.

PT: Decree-Law n.º452/99, changed by Law n.º 139/2015, september 7th.

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With respect to Local presence:

In SI: Establishment in the European Union is required in order to provide accounting and bookkeeping services (CPC 86213, 86219, 86220).

Measures:

SI: Zakon o storitvah na notranjem trgu, Uradni list RS, št. 21/10 in 75/23 (Act on Services in the Internal Market, Official Gazette of the Republic of Slovenia, No. 21/10 and 75/23).

- (d) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes):

In the EU: Supply of statutory auditing services requires approval by the competent authorities of a Member State that may recognise the equivalence of the qualifications of an auditor who is a national of India or of any third country subject to reciprocity (CPC 8621).

Measures:

EU: Directive 2013/34/EU of the European Parliament and of the Council¹; and Directive 2006/43/EC of the European Parliament and of the Council².

¹ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ EU L 182, 29.6.2013, p. 19).

² Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ EU L 157, 9.6.2006, p. 87).

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With respect to Market access (mode 3):

In BG: Non-discriminatory legal form requirements may apply.

Measures:

BG: Independent Financial Audit Act.

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In AT: The capital interests and voting rights of foreign auditors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 %. The service supplier must have an office or professional seat in the EEA.

Measures:

AT: Wirtschaftstreuhänderberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

With respect to Market access (mode 3), Local presence:

In DK: Provision of statutory auditing services requires Danish approval as an auditor. Approval requires residency in a Member State of the EEA. Voting rights in approved audit firms of auditors and audit firms not approved in accordance with regulation implementing the Council Directive 2006/43/EC based on Article 54(3)(g) of the Treaty on statutory audit must not exceed 10 % of the voting rights.

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In FR: (with respect also to Most-favoured-nation treatment) For statutory audits, establishment or residency is required. Nationals of India may provide statutory auditing services in France, subject to reciprocity. Provision through any company form except those in which partners are considered to be traders ("commerçants"), such as SNC (Société en nom collectif) and SCS (Société en commandite simple).

In PL: Establishment in the European Union is required in order to provide auditing services. Legal form requirements apply.

Measures:

DK: Revisorloven (The Danish Act on Approved Auditors and Audit Firms), Act No. 1287 of 20/11/2018.

FR: Code de commerce

PL: Act of 11 May 2017 on statutory auditors, audit firms and public oversight - Journal of Laws of 2017, item 1089.

With respect to Market access (all modes), National treatment (all modes):

In CY: Authorisation is required. Professional associations (partnerships) between natural persons are permitted.

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In SK: Only an enterprise in which at least 60 % of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State may be authorised to carry out audits in the Slovak Republic.

Measures:

CY: Auditors Law of 2017 (Law 53(I)/2017).

SK: Act No. 423/2015 on Statutory audit.

With respect to Market access (mode 3), National treatment (mode 1), Local presence:

In DE: Auditing companies ("Wirtschaftsprüfungsgesellschaften") may only adopt legal forms admissible within the EEA. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftsprüfungsgesellschaften' if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, Article 27 WPO. However, auditors from third countries registered in accordance with Article 134 WPO may carry out the statutory audit of annual fiscal statements or provide the consolidated financial statements of a company with its headquarters outside the European Union, whose transferable securities are offered for trading in a regulated market.

Measures:

DE: Handelsgesetzbuch, (HGB; Code of Commercial Law); Gesetz über eine Berufsordnung der Wirtschaftsprüfer (Wirtschaftsprüferordnung, WPO, Public Accountant Act).

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With respect to National treatment (all modes):

In ES: statutory auditors must be a national of a Member State. This reservation does not apply to the auditing of non-European Union companies listed in a Spanish regulated market.

Measures:

ES: Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (new Auditing Law: Law 22/2015 on Auditing services).

With respect to Market access (mode 3), National treatment (mode 3):

In EE: Legal form requirements apply. The majority of the votes represented by the shares of an audit firm shall belong to sworn auditors subject to supervision of a competent authority of a Member State of the EEA, who have acquired their qualification in a Member State of the EEA, or to audit firms. At least three-fourths of the persons representing an audit firm on the basis of law shall have acquired their qualifications in a Member State of the EEA.

Measures:

EE: Auditors Activities Act (Audiitortegevuse seadus) § 76-77.

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With respect to National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In SI: Commercial presence is required. A third country audit entity may hold shares or form partnerships in a Slovenian audit company provided that, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country (reciprocity requirement).

Measures:

SI: Zakon o revidiranju, Uradni list RS, št. 65/08, nazadnje spremenjeno št. 85/24 (Auditing Act, Official Gazette of the Republic of Slovenia, No. 65/08, as last amended No. 85/24); and

Zakon o gospodarskih družbah, Uradni list RS, št. 65/09 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 77/25 (Companies Act, Official Gazette of the Republic of Slovenia, No. 65/09 – official consolidated text, as last amended No. 77/25).

With respect to Local presence:

In BE: An establishment in Belgium is required where the professional activity will take place and where acts, documents and correspondence relating to it will be maintained, and to have at least one administrator or manager of the establishment approved as auditor.

In FI: EEA residency required for at least one of the auditors of a Finnish Limited Liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.

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In HR: Auditing services may be provided only by juridical persons established in Croatia or by natural persons resident in Croatia.

In IT: Residency is required for the provision of auditing services by natural persons.

In LT: Establishment in the EEA is required for the provision of auditing services.

In SE: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services. EEA residency is required. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise.

Measures:

BE: Law of December 7th 2016 on the organization of the profession and the public supervision of auditors (Public Audit Act).

FI: Tilintarkastuslaki (Auditing Act) (459/2007), Sectoral laws requiring the use of locally licensed auditors.

HR: Audit Act (OG 146/05, 139/08, 144/12), Article 3.

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IT: Legislative Decree 58/1998, Articles 155, 158 and 161;

Decree of the President of the Republic 99/1998; and

Legislative Decree 39/2010, Article 2.

LT: Law on Audit of 15 June 1999 No. VIII -1227 (a new version: Law on the Audit of Financial Statements and Other Assurance Services on 25 of June 2024 Nr. XIV-2812).

SE: Revisorslagen (Auditors Act) (2001:883);

Revisionslag (Auditing Act) (1999:1079);

Aktiebolagslagen (Companies Act) (2005:551);

Lag om ekonomiska föreningar (The Co-operative Economic Associations Act) (2018:672);
and

Others, regulating the requirements to make use of approved auditors.

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- (e) Taxation advisory services (CPC 863, not including legal advice and legal representation on tax matters, which are to be found under legal services)

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In AT: The capital interests and voting rights of foreign tax advisors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 %. The service supplier must have an office or professional seat in the EEA.

Measures:

AT: Wirtschaftstreuhänderberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

With respect to Market access (mode 3), Local presence:

In FR: Establishment or residency is required. Provision through any company form except SNC (Société en nom collectif) and SCS (Société en commandite simple). Specific conditions apply to SEL (sociétés d'exercice libéral), AGC (Association de gestion et comptabilité) and SPE (Société pluri-professionnelle d'exercice).

Measures:

FR: Ordonnance 45-2138 du 19 septembre 1945.

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With respect to Local presence:

In HU: EEA residency is required for the supply of taxation advisory services.

In IT: Residency is required.

Measures:

HU: Act 150 of 2017 on taxing; Government Decree 2018/263 on the registration and training of taxation advisory activities.

IT: Legislative Decree 139/2005; and Law 248/2006.

- (f) Architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673 and 8674)

With respect to Market access (mode 3):

In FR: An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis): SA et SARL (sociétés anonymes, à responsabilité limitée), EURL (Entreprise unipersonnelle à responsabilité limitée), SCP (en commandite par actions), SCOP (Société coopérative et participative), SELARL (société d'exercice libéral à responsabilité limitée), SELAFA (société d'exercice libéral à forme anonyme), SELAS (société d'exercice libéral) or SAS (Société par actions simplifiée), or as an individual or as a partner in an architectural firm (CPC 8671).

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Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales;

Décret 95-129 du 2 février 1995 relatif à l'exercice en commun de la profession d'architecte sous forme de société en participation;

Décret 92-619 du 6 juillet 1992 relatif à l'exercice en commun de la profession d'architecte sous forme de société d'exercice libéral à responsabilité limitée SELARL, société d'exercice libéral à forme anonyme SELAFA, société d'exercice libéral en commandite par actions SELCA; and

Loi 77-2 du 3 janvier 1977.

With respect to Local presence:

In BG: For consultants that implement assessment of the compliance of the investment designs and/or exercise construction supervision establishment in Bulgaria is required according to the Bulgarian Commercial Act or registration in the Commercial register of a Member State of the European Union or the EEA.

Measures:

BG: Article 167, Paragraph 1, Spatial Development Act.

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With respect to National treatment (all modes):

In HR: A design or project created by a foreign architect, engineer or urban planner must be validated by an authorised person in Croatia with regard to its compliance with Croatian Law (CPC 8671, 8672, 8673 and 8674).

Measures:

HR: Act on Physical Planning and Building Activities (OG118/18, 110/19); Physical Planning Act (OG 153/13, 39/19).

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In CY: Nationality and residency condition applies for the provision of architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673 and 8674).

Measures:

CY: Law 41/1962 as amended; Law 224/1990 as amended; and

Law 29(i)2001 as amended.

With respect to Local presence:

In CZ: Residency in the EEA is required.

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In HU: EEA residency is required for the supply of the following services, insofar as they are being supplied by a natural person present in the territory of Hungary: architectural services, engineering services (only applicable to graduate trainees), integrated Engineering services and landscape architectural services (CPC 8671, 8672, 8673 and 8674).

In IT: Residency or professional domicile/business address in Italy is required for enrolment in the professional register, which is necessary for the exercise of engineering services (CPC 8672, 8673 and 8674).

In SK: Residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of architectural and engineering services (CPC 8671, 8672, 8673 and 8674).

Measures:

CZ: Act no. 360/1992 Coll. on practice of profession of authorised architects and authorised engineers and technicians working in the field of building constructions.

HU: Act LVIII of 1996 on the Professional Chambers of Architects and Engineers.

IT: Royal Decree 2537/1925 regulation on the profession of architect and engineer;
Law 1395/1923; and

Decree of the President of the Republic (D.P.R.) 328/2001.

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SK: Act 138/1992 on Architects and Engineers, Articles 3, 15, 15a, 17a and 18a.

With respect to Market access (mode 1), National treatment (mode 1):

In BE: The provision of architectural services includes control over the execution of the works (CPC 8671 and 8674). Foreign architects authorised in their host countries and wishing to practice their profession on an occasional basis in Belgium are required to obtain prior authorisation from the Council of Order in the geographical area where they intend to practice their activity.

Measures:

BE: Law of February 20, 1939 on the protection of the title of the architect's profession; and

Law of 26th June 1963, which creates the Order of Architects Regulations of December 16th, 1983 of ethics established by national Council in the Order of Architects (Approved by Article 1st of A.R. of April 18th, 1985, M.B., May 8th, 1985).

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Reservation No. 3 – Professional services (health related and retail of pharmaceuticals)

Sector – sub-sector: Professional services – medical (including psychologists) and dental services; midwives, nurses, physiotherapists and paramedical personnel; veterinary services; retail sales of pharmaceutical, medical and orthopaedic goods and other services provided by pharmacists

Industry classification: CPC 9312, 93191, 932 and 63211

Obligations concerned: Market access

National treatment

Most-favoured-nation treatment

Senior management and boards of directors

Local presence

Level of government: EU / Member State (unless otherwise specified)

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Description:

- (a) Medical, dental, midwives, nurses, physiotherapists and para-medical services (CPC 852, 9312 and 93191)

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes)

In IT: European Union nationality is required for the services provided by psychologists, foreign professionals may be allowed to practice based on reciprocity (part of CPC 9312).

Measures:

IT: Law 56/1989 on the psychologist profession.

With respect to National treatment (all modes), Local presence:

In CY: Cypriot nationality and residency condition applies for the provision of medical (including psychologists), dental, midwives, nurses, physiotherapists and para-medical services.

Measures:

CY: Registration of Doctors Law (Chapter 250) as amended;

Registration of Dentists Law (Chapter 249) as amended;

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Law 75(I)/2013 – as amended – Podologists;

Law 33(I)/2008 – as amended – Medical Physics;

Law 34(I)/2006 – as amended – Occupational Therapists;

Law 9(I)/1996 – as amended – Dental Technicians;

Law 68(I)/1995 – as amended – Psychologists;

Law 16(I)/1992 – as amended – Opticians;

Law 23(I)/2011 – as amended – Radiologists/Radiotherapists;

Law 31(I)/1996 – as amended – Dieticians/Nutritionists;

Law 140/1989 – as amended – Physiotherapists; and

Law 214/1988 – as amended – Nurses.

With respect to Market Access (all modes), Local presence:

In DE (applies also to the regional level of government): Geographical restrictions may be imposed on professional registration, which apply to nationals and non-nationals alike.

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Doctors (including psychologists, psychotherapists and dentists) need to register with the regional associations of statutory health insurance physicians or dentists (kassenärztliche or kassenzahnärztliche Vereinigungen), if they wish to treat patients insured by the statutory sickness funds. This registration can be subject to quantitative restrictions based on the regional distribution of doctors. For dentists this restriction does not apply. Registration is necessary only for doctors participating in the public health scheme. Non-discriminatory restrictions on the legal form of establishment required to provide these services may exist (§ 95 SGB V).

For midwives services, access is restricted to natural persons only. For medical and dental services, access is possible for natural persons, licensed medical care centres and mandated bodies. Establishment requirements may apply.

Regarding telemedicine, the number of ICT (information and communications technology) – service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way (CPC 9312 and 93191).

Measures:

DE: Bundesärzteordnung (BÄO; Federal Medical Regulation);

Gesetz über die Ausübung der Zahnheilkunde (ZHG);

Gesetz über den Beruf der Psychotherapeutin und des Psychotherapeuten (PsychThG; Act on the Provision of Psychotherapy Services);

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Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung
(Heilpraktikergesetz);

Gesetz über das Studium und den Beruf von Hebammen(HebG); Bundes-Apothekerordnung;

Additional legislation with regard to midwives can exist on regional level.

Gesetz über die Pflegeberufe (PflBG);

Sozialgesetzbuch Fünftes Buch (SGB V; Social Code, Book Five) - Statutory Health Insurance.

Regional level:

Heilberufekammergesetz des Landes Baden-Württemberg;

Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz – HKaG) in Bayern;

Berliner Heilberufekammergesetz (BlnHKG);

Hamburgisches Kammergesetz für die Heilberufe (HmbKGGH); Gesetz über die Berufsgerichtsbarkeit der Heilberufe; Hamburgisches Gesetz über die Ausübung des Berufs der Hebamme und des Entbindungspfleger (Hamburgisches Hebammengesetz);

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Heilberufsgesetz Brandenburg (HeilBerG);

Bremisches Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz – HeilBerG);

Heilberufsgesetz Mecklenburg-Vorpommern (Heilberufsgesetz M-V – HeilBerG);

Heilberufsgesetz (HeilBG NRW);

Heilberufsgesetz (HeilBG Rheinland-Pfalz);

Gesetz über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/ Ärztinnen, Zahnärzte/ Zahnärztinnen, psychologischen Psychotherapeuten/ Psychotherapeutinnen und Kinder- und Jugendlichenpsychotherapeuten/psychotherapeutinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz – SHKG);

Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder und Jugendlichenpsychotherapeuten im Freistaat Sachsen (Sächsisches Heilberufekammergesetz – SächsHKaG) and Thüringer Heilberufegesetz.

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With respect to Market access (all modes), National treatment (mode 3), Local presence:

In FR, while European Union investors may choose from a wider range of legal forms, foreign investors are limited to the legal forms of société d'exercice libéral (SEL) and société civile professionnelle (SCP).

For medical, dental and midwifery services, French nationality is required. However, foreign nationals may be granted access within annually established quotas.

The provision of medical, dental and midwifery services, as well as services provided by nurses, may be carried out through a société d'exercice libéral (SEL) in one of the following forms: SEL à forme anonyme, SEL à responsabilité limitée, SEL par actions simplifiée, or SEL en commandite par actions, or through a cooperative company (société coopérative), which is limited to independent general and specialised practitioners only. Such services may also be provided through a société interprofessionnelle de soins ambulatoires (SISA), a form used exclusively for an association of healthcare professionals who deliver multidisciplinary healthcare (maisons de santé pluriprofessionnelles – MSP).

Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, Loi n°2011-940 du 10 août 2011 modifiant certaines dispositions de la loi n°2009-879 dite HPST, Loi n°47-1775 portant statut de la coopération; and Code de la santé publique.

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With respect to Market access (mode 3):

In AT: Specific non-discriminatory legal form requirements may apply (CPC 9312, part of 9319). Cooperation of physicians for the purpose of ambulatory public healthcare, so-called group practices, can take place only under the legal form of Offene Gesellschaft/OG or Gesellschaft mit beschränkter Haftung/GmbH. Only physicians may act as associates of such a group practice. They must be entitled to independent medical practice, registered with the Austrian Medical Chamber and actively pursue the medical profession in the practice. Other persons may not act as associates of the group practice and may not take share in its revenues or profits (part of CPC 9312).

Measures:

AT: Medical Act, BGBl. I Nr. 169/1998, §§ 52a – 52c;

Federal Act Regulating High Level Allied Health Professions, BGBl. Nr. 460/1992; and

Federal Act regulating Medical Masseurs lower and upper level, BGBl. Nr. 169/2002.

With respect to market access (Mode 3):

In BG: The practice of non-conventional medicine for beneficial impact on individual health is reserved to citizens of the European Union, EEA, and Switzerland.

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Measures:

BG: Health Act (HA) and Ordinance No. 7 of 2005 on the requirements for the activities of persons practicing non-conventional methods for beneficial impact on individual health regulate the practice of such non-conventional methods.

(b) Veterinary services (CPC 932)

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In AT: Only nationals of a Member State of the EEA may provide veterinary services. The nationality requirement is waived for nationals of a non-Member State of the EEA where there is a European Union agreement with that non-Member State of the EEA providing for national treatment with respect to investment and cross-border trade of veterinary services.

In ES: Membership in the professional association is required for the practice of the profession and requires European Union nationality, which may be waived through a bilateral professional agreement. The provision of veterinary services is restricted to natural persons.

In FR: EEA nationality is required for the supply of veterinary services, but the nationality requirement may be waived subject to reciprocity. The legal forms available to a company providing veterinary services are limited to SCP (Société civile professionnelle) and SEL (Société d'exercice libéral).

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Other legal forms of company provided for by French domestic law or the law of another Member State of the EEA and having their registered office, central administration or principal place of business therein may be authorised, under certain conditions.

Measures:

AT: Tierärztegesetz (Veterinary Act), BGBl. Nr. 16/1975, §3 (2) (3).

ES: Real Decreto 126/2013, de 22 de febrero, por el que se aprueban los Estatutos Generales de la Organización Colegial Veterinaria Española; Articles 62 and 64.

FR: Code rural et de la pêche maritime.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In CY: Nationality and residency condition applies for the provision of veterinary services.

In EL: EEA or Swiss nationality is required for the supply of veterinary services.

In HR: Only persons established in a Member State for the purpose of conducting veterinary activities can supply cross border veterinary services in the Republic of Croatia. Only European Union nationals can establish a veterinary practice in the Republic of Croatia.

In HU: EEA nationality is required for membership of the Hungarian Veterinary Chamber, necessary for supplying veterinary services. Authorisation for establishment is subject to an economic needs test. Main criteria: labour market conditions in the sector.

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Measures:

CY: Law 169/1990 as amended.

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B).

HR: Veterinary Act (OG 83/13, 148/13, 115/18), Articles 3 (67), Articles 105 and 121.

HU: Act CXXVII of 2012 on the Hungarian Veterinary Chamber and on the conditions how to supply Veterinary services.

With respect to Local presence:

In CZ: Physical presence in the territory is required for the supply of veterinary services.

In IT and PT: Residency is required for the supply of veterinary services.

In PL: Physical presence in the territory is required for the supply of veterinary services to pursue the profession of veterinary surgeon present in the territory of Poland, non- European Union nationals have to pass an exam in Polish language organized by the Polish Chambers of Veterinary Surgeons.

In SI: Only persons established in a Member State for the purpose of conducting veterinary activities can supply cross border veterinary services in the Republic of Slovenia.

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With respect to Market access (all modes), Local presence:

In SK: Residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of the profession. The provision of veterinary services is restricted to natural persons.

Measures:

CZ: Act No. 166/1999 Coll. (Veterinary Act), §58-63, 39; and

Act No. 381/1991 Coll. (on the Chamber of Veterinary Surgeons of the Czech Republic), paragraph 4.

IT: Legislative Decree C.P.S. 233/1946, Articles 7-9; and

Decree of the President of the Republic (DPR) 221/1950, paragraph 7.

PL: Law of 21st December 1990 on the Profession of Veterinary Surgeon and Chambers of Veterinary Surgeons.

PT: Decree-Law 368/91 (Statute of the Veterinary Professional Association) alterado p/ Lei 125/2015, 3 set.

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SI: Pravilnik o priznavanju poklicnih kvalifikacij veterinarjev, Uradni list RS, št. 71/08, nazadnje spremenjeno št. 10/20 (Rules on the Recognition of Professional Qualifications for Veterinarians, Official Gazette of the Republic of Slovenia, No. 71/08, as last amended No. 10/20); and

Zakon o storitvah na notranjem trgu, Uradni list RS, št. 21/10 in 75/23 (Act on Services in the Internal Market, Official Gazette of the Republic of Slovenia, No. 21/10 and 75/23).

SK: Act 442/2004 on Private Veterinary Doctors and the Chamber of Veterinary Doctors, Article 2.

With respect to Market access (mode 3), Local presence:

In DE (applies also to the regional level of government): Residency in the EEA is required for registration with the professional chamber. The supply of veterinary services is restricted to natural persons. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a veterinary.

In DK and NL: The supply of veterinary services is restricted to natural persons.

In IE: The supply of veterinary services is restricted to natural persons or partnerships.

In LV: The supply of veterinary services is restricted to natural persons.

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Measures:

DE: Bundes-Tierärzteordnung (BTÄO; Federal Code for the Veterinary Profession).

Regional level:

Acts on the Councils for the Medical Profession of the Länder (Heilberufs- und Kammergesetze der Länder) and (based on these)

Baden-Württemberg, Gesetz über das Berufsrecht und die Kammern der Ärzte, Zahnärzte, Tierärzte Apotheker, Psychologischen Psychotherapeuten sowie der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz – HBKG);

Bayern, Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsggerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz – HKaG);

Berliner Heilberufekammergesetz (BlnHKG);

Brandenburg, Heilberufsgesetz (HeilBerG);

Bremen, Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsggerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz – HeilBerG);

Hamburg, Hamburgisches Kammergesetz für die Heilberufe (HmbKGGH);

Hessen, Gesetz über die Berufsvertretungen, die Berufsausübung, die Weiterbildung und die Berufsggerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendlichenpsychotherapeuten (Heilberufsgesetz);

Mecklenburg-Vorpommern, Heilberufsgesetz (HeilBerG);

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Niedersachsen, Kammergesetz für die Heilberufe (HKG);

Nordrhein-Westfalen, Heilberufsgesetz NRW (HeilBerg);

Rheinland-Pfalz, Heilberufsgesetz (HeilBG);

Saarland, Gesetz Nr. 1405 über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/Ärztinnen, Zahnärzte/Zahnärztinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz – SHKG);

Sachsen, Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten im Freistaat Sachsen (Sächsisches Heilberufekammergesetz – SächsHKaG);

Sachsen-Anhalt, Gesetz über die Kammern für Heilberufe Sachsen-Anhalt (KGHB-LSA);

Schleswig-Holstein, Gesetz über die Kammern und die Berufsgerichtsbarkeit für die Heilberufe (Heilberufekammergesetz – HBKG);

Thüringen, Thüringer Heilberufegesetz (ThürHeilBG); and

Berufsordnungen der Kammern (Codes of Professional Conduct of the Veterinary Practitioners' Councils).

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DK: Lovbekendtgørelse nr. 40 af lov om dyrlæger af 15. januar 2020 (Consolidated act no. 40 of January 15th, 2020, on veterinary surgeons).

IE: Veterinary Practice Act 2005.

LV: Veterinary Medicine Law.

NL: Wet dieren 2011.

- (c) Retail sales of pharmaceuticals, medical and orthopaedic goods and other services provided by pharmacists (CPC 63211)

With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors:

In AT: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required in order to operate a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required for leaseholders and persons in charge of managing a pharmacy.

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Measures:

AT: Apothekengesetz (Pharmacy Law), RGr. Nr. 5/1907 as amended, §§ 3, 4, 12;

Arzneimittelgesetz (Medication Act), BGBl. Nr. 185/1983 as amended, §§ 57, 59, 59a; and

Medizinproduktegesetz (Medical Products Law), BGBl. Nr. 657/1996 as amended, § 99.

With respect to Market Access (mode 3), National Treatment (mode 3):

In DE: Only natural persons (pharmacists) are permitted to operate a pharmacy. Nationals of other countries or persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. The total number of pharmacies per person is restricted to one pharmacy and up to three branch pharmacies.

In FR: EEA or Swiss nationality is required in order to operate a pharmacy.

Foreign pharmacists may be permitted to establish within annually established quotas.

Pharmacy opening must be authorised and commercial presence including sale at a distance of medicinal products to the public by means of information society services, must take one of the legal forms which are allowed under national law on a non-discriminatory basis: société d'exercice libéral (SEL) anonyme, par actions simplifiée, à responsabilité limitée unipersonnelle or pluripersonnelle, en commandite par actions, société en noms collectifs (SNC) or société à responsabilité limitée (SARL) unipersonnelle or pluripersonnelle only.

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Measures:

DE: Gesetz über das Apothekenwesen (ApoG; German Pharmacy Act);

Bundes-Apothekerordnung (BApO);

Gesetz über den Verkehr mit Arzneimitteln (AMG);

Medizinprodukte-recht-Durchführungsgesetz (MPDG); and

Verordnung zur Regelung der Abgabe von Medizinprodukten (MPAV).

FR: Code de la santé publique; and

Loi 90-1258 du 31 décembre 1990 relative à l'exercice sous forme de société des professions libérales and Loi 2015-990 du 6 août 2015.

With respect to National treatment (mode 3):

In EL: European Union nationality is required in order to operate a pharmacy.

In HU: EEA nationality is required in order to operate a pharmacy.

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In LV: In order to commence independent practice in a pharmacy, a foreign pharmacist or pharmacist's assistant, educated in a state which is not a Member State or a Member State of the EEA, must work for at least one year in a pharmacy in a Member State of the EEA under the supervision of a pharmacist.

In SI: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Only natural persons (pharmacists) are permitted to operate a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required for leaseholders and persons in charge of managing a pharmacy. Mail or internet order of pharmaceuticals requiring a prescription is prohibited. Mail or internet order of non-prescription medicines requires special state permission.

Measures:

EL: Law 5607/1932 as amended by Laws 1963/1991 and 3918/2011; The Presidential Decree 64/2018 (Government Gazette 124/issue A/11-7-2018).

HU: Act XCVIII of 2006 on the General Provisions Relating to the Reliable and Economically Feasible Supply of Medicinal Products and Medical Aids and on the Distribution of Medicinal Products.

LV: Pharmaceutical Law, s. 38.

SI: Zakon o lekarniški dejavnosti, Uradni list RS, št. 85/16, nazadnje spremenjeno št. 112/24 (Pharmacy Practice Act, Official Gazette of the Republic of Slovenia, No. 85/16, as last amended No. 112/24); and

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Zakon o zdravilih, Uradni list RS, št. 17/14, nazadnje spremenjeno št. 27/25 (Medicinal Products Act, Official Gazette of the Republic of Slovenia, No. 17/14, as last amended No. 27/25).

With respect to Market access (mode 3):

In BG: Managers of pharmacies must be qualified pharmacists and may only manage one pharmacy in which they themselves work. A quota (not more than 4) exists for the number of pharmacies which may be owned per person in the Republic of Bulgaria.

In DK: Only natural persons, who have been granted a pharmacist-licence from the Danish Health and Medicines Authority, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In ES, HR, HU, and PT: Establishment authorisation is subject to an economic needs test.

Main criteria: population and density conditions in the area.

In IE: The mail order of pharmaceuticals is prohibited, with the exception of non-prescription medicines.

In MT: Issuance of Pharmacy licences under specific restrictions. No person shall have more than one licence in his name in any town or village (Regulation 5(1) of the Pharmacy Licence Regulations (LN279/07)), except in the case where there are no further applications for that town or village (Regulation 5(2) of the Pharmacy Licence Regulations (LN279/07)).

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In PT: In commercial companies where the capital is represented by shares, these shall be nominative. A person shall not hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.

Measures:

BG: Law on Medicinal Products in Human Medicine, arts. 222, 224, 228.

DK: Apotekerloven (Danish Pharmacy Act) LBK nr. 1040 03/09/2014.

ES: Ley 16/1997, de 25 de abril, de regulación de servicios de las oficinas de farmacia (Law 16/1997, of 25 April, regulating services in pharmacies), Articles 2, 3.1; and

Real Decreto Legislativo 1/2015, de 24 de julio por el que se aprueba el Texto refundido de la Ley de garantías y uso racional de los medicamentos y productos sanitarios (Ley 29/2006).

HR: Health Care Act (OG 100/18, 125/19).

HU: Act XCVIII of 2006 on the General Provisions Relating to the Reliable and Economically Feasible Supply of Medicinal Products and Medical Aids and on the Distribution of Medicinal Products.

IE: Irish Medicines Boards Acts 1995 and 2006 (No. 29 of 1995 and No. 3 of 2006); Medicinal Products (Prescription and Control of Supply) Regulations 2003, as amended (S.I. 540 of 2003); Medicinal Products (Control of Placing on the Market) Regulations 2007, as amended (S.I. 540 of 2007); Pharmacy Act 2007 (No. 20 of 2007); Regulation of Retail Pharmacy Businesses Regulations 2008, as amended, (S.I. No 488 of 2008).

MT: Pharmacy Licence Regulations (LN279/07) issued under the Medicines Act (Cap. 458).

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PT: Decree-Law 307/2007, Articles 9, 14 and 15 Alterado p/ Lei 26/2011, 16 jun., alterada:

- p/ Acórdão TC 612/2011, 24/01/2012,
- p/ Decreto-Lei 171/2012, 1 ago.,
- p/ Lei 16/2013, 8 fev.,
- p/ Decreto-Lei 128/2013, 5 set.,
- p/ Decreto-Lei 109/2014, 10 jul.,
- p/ Lei 51/2014, 25 ago.,
- p/ Decreto-Lei 75/2016, 8 nov.; and Ordinance 1430/2007revogada p/ Portaria 352/2012, 30 out.

With respect Market access (mode 3), National treatment (all modes), Most-favoured-nation treatment (mode 3), Local presence:

In IT: The practice of the profession is possible only for natural persons enrolled in the register, as well as for juridical persons in the form of partnerships, where every partner of the company must be an enrolled pharmacist. Enrolment in the pharmacist professional register requires nationality of a Member State or residency and the practice of the profession in Italy. Foreign nationals having the necessary qualifications may enrol if they are citizens of a country with whom Italy has a special agreement, authorising the exercise of the profession, under condition of reciprocity (D. Lgs. CPS 233/1946 Articles 7-9 and D.P.R. 221/1950 paragraphs 3 and 7). New or vacant pharmacies are authorised following a public competition. Only nationals of a Member State enrolled in the Register of pharmacists ("albo") are able to participate in a public competition.

Establishment authorisation is subject to an economic needs test. Main criteria: population and density conditions in the area.

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Measures:

IT: Law 362/1991, Articles 1, 4, 7 and 9;

Legislative Decree CPS 233/1946, Articles 7-9; and

Decree of the President of the Republic (D.P.R. 221/1950, paragraphs 3 and 7).

With respect to Market access (all modes), National treatment (all modes):

In CY: Nationality requirement applies for the provision of retail sales of pharmaceuticals, medical and orthopaedic goods and other services provided by pharmacists (CPC 63211).

Measures:

CY: Pharmacy and Poisons Law (Chapter 254) as amended.

With respect to Market access (all modes):

In BG The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. The mail order of pharmaceuticals is prohibited, with the exception of non-prescription medicines.

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In EE: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Mail order sale of medicinal products as well as delivery by post or express service of medicinal products ordered through the Internet is prohibited. Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.

In EL: Only natural persons, who are licenced pharmacists, and companies founded by licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In ES: Only natural persons, who are licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Each pharmacist cannot obtain more than one licence.

In LU: Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In NL: Mail order of medicine is subject to requirements.

Measures:

BG: Law on Medicinal Products in Human Medicine, arts.219, 222, 228, 234(5).

EE: Ravimiseadus (Medicinal Products Act), RT I 2005, 2, 4; § 29 (2) and § 41 (3); and Tervishoiuteenuse korraldamise seadus (Health Services Organisation Act, RT I 2001, 50, 284).

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EL: Law 5607/1932 as amended by Laws 1963/1991 and 3918/2011.

ES: Ley 16/1997, de 25 de abril, de regulación de servicios de las oficinas de farmacia (Law 16/1997, of 25 April, regulating services in pharmacies), Articles 2, 3.1; and

Real Decreto Legislativo 1/2015, de 24 de julio por el que se aprueba el Texto refundido de la Ley de garantías y uso racional de los medicamentos y productos sanitarios (Ley 29/2006).

LU: Loi du 4 juillet 1973 concernant le régime de la pharmacie (annex a043);

Règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a041); and

Règlement grand-ducal du 11 février 2002 modifiant le règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a017).

NL: Geneesmiddelenwet, article 67.

With respect to National treatment (mode 3), Local presence:

In BG: Permanent residency is required for pharmacists.

Measures:

BG: Law on Medicinal Products in Human Medicine, arts. 146, 161, 195, 222, 228.

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With respect to Local presence:

In DE, SK: Residency is required in order to obtain a licence as a pharmacist or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public.

Measures:

DE: Gesetz über das Apothekenwesen (ApoG; German Pharmacy Act);

Gesetz über den Verkehr mit Arzneimitteln (AMG);

Gesetz über Medizinprodukte (MPG);

Verordnung zur Regelung der Abgabe von Medizinprodukten (MPAV).

SK: Act 362/2011 on pharmaceuticals and medical devices, Article 6; and

Act 578/2004 on healthcare providers, medical employees, professional organisation in healthcare.

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Reservation No. 4 – Research and development services

Sector – sub-sector: Research and development (R&D) services

Industry classification: CPC 851, 853

Obligations concerned: Market access

National treatment

Local presence

Level of government: EU / Member State (unless otherwise specified)

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Description:

With respect to Market access (all modes), National treatment (all modes), Local presence:

In the EU: For publicly funded research and development (R&D) services benefitting from funding provided by the European Union at the European Union level, exclusive rights or authorisations may only be granted to nationals of the Member States and to juridical persons of the European Union having their registered office, central administration or principal place of business in the European Union (CPC 851, 853).

For publicly funded R&D services benefitting from funding provided by a Member State exclusive rights or authorisations may only be granted to nationals of the Member State concerned and to juridical persons of the Member State concerned having their headquarters in that Member State (CPC 851, 853).

Measures:

EU: All currently existing and all future European Union research or innovation framework programmes, including the Horizon 2020 Rules for Participation and regulations pertaining to Joint Technology Initiatives (JTIs), and the European Institute for Innovation and Technology (EIT), as well as existing and future national, regional or local research programmes.

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Reservation No. 5 – Real estate services

Sector – sub-sector: Real estate services

Industry classification: CPC 821, 822

Obligations concerned: Market access

National treatment

Most-favoured-nation treatment

Local presence

Level of government: EU / Member State (unless otherwise specified)

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Description:

With respect to Market Access (mode 3), National Treatment (all modes), Local presence:

In CY: For the supply of real estate services, nationality and residency condition applies.

Measures:

CY: The Real Estate Agents Law 71(1)/2010 as amended.

With respect to Local presence:

In CZ: Residency for natural persons and establishment for juridical persons in the Czech Republic are required to obtain the licence necessary for the provision of real estate services.

In IE: Establishment is required for the supply of real estate services and auction of property other than land.

In HR: Commercial presence in EEA is required to supply real estate services.

In PT: EEA residency is required for natural persons. EEA incorporation is required for juridical persons.

Measures:

CZ: Trade Licensing Act.

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IE: Measure: Property Services (Regulation) Act 2011

HR: Real Estate Brokerage Act (OG 107/07 and 144/12), Article 2.

PT: Decree-Law 211/2004 (Articles 3 and 25), as amended and republished by Decree-Law 69/2011.

With respect to National treatment (mode 3), Local presence:

In DK: For the supply of real estate services by a natural person present in the territory of Denmark, only authorised real estate agent who are natural persons that have been admitted to the Danish Business Authority's real estate agent register may use the title of "real estate agent". The act requires that the applicant be a Danish resident or a resident of the European Union, EEA or the Swiss Confederation.

The Act on the sale of real estate is only applicable when providing real estate services to consumers. The Act on the sale of real estate does not apply to the leasing of real estate (CPC 822).

Measures:

DK: Lov om formidling af fast ejendom m.v. lov. nr. 526 af 28.05.2014 (The Act on the sale of real estate).

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With respect to Market access (mode 1), National treatment (mode 1), Most-favoured-nation treatment (mode 1):

In SI: In so far as India allows Slovenian nationals and enterprises to supply real estate agent services, Slovenia will allow nationals of India and enterprises to supply real estate agent services under the same conditions, in addition to the fulfilment of the following requirements: the right to perform real estate agency activities in the country of origin, submission of an appropriate certificate attesting to the absence of a criminal conviction for an offence against property or the economy punishable by more than three months of imprisonment, registration in the register of real estate agents maintained by the competent (Slovenian) ministry.

Measures:

SI: Zakon o nepremičninskem posredovanju, Uradni list RS, št. 72/06 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 116/23 (Real Estate Agencies Act, Official Gazette of the Republic of Slovenia, No. 72/06 – official consolidated text, as last amended No. 116/23).

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Reservation No. 6 – Business services

Sector – sub-sector:	Business services - rental or leasing services without operators; services related to management consulting; technical testing and analyses; related scientific and technical consulting services; services incidental to agriculture; security services; placement services; translation and interpretation services and other business services
Industry classification:	Part of CPC 612, part of 621, part of 625, 831, part of 85990, 86602, 8675, 8676, 87201, 87202, 87203, 87204, 87205, 87206, 87209, 87901, 87902, 87909, 88 and part of 893
Obligations concerned:	Market access National treatment Most-favoured-nation treatment Local presence
Level of government:	EU / Member State (unless otherwise specified)

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Description:

(a) Rental or leasing services without operators (CPC 83103, CPC 831)

With respect to Market Access (mode 3), National Treatment (mode 3):

In SE: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish operating influence means that the operation of the ship is located in Sweden and that the ship also has more than half of the shares of either Swedish ownership or ownership of persons in another EEA country. Other foreign ships may under certain conditions be granted an exemption from this rule where they are rented or leased by Swedish juridical persons through bareboat charter contracts (CPC 83103).

Measures:

SE: Sjölagen (Maritime Law) (1994:1009), Chapter 1, § 1.

With respect to Local presence:

In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles (terrängmotorfordon) without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, among other things, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in the EEA (CPC 831).

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Measures:

SE: Lag (1998: 492) om biluthyrning (Act on renting and leasing cars).

(b) Rental or leasing services and other business services related to aviation

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In the EU: For rental or leasing of aircraft without crew (dry lease), aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which a European Union carrier is a party shall be subject to requirements in the European Union or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control (CPC 83104).

With respect to computer reservation system (CRS) services, where European Union air carriers are not accorded, by CRS services suppliers operating outside the European Union, equivalent (meaning non-discriminatory) treatment to the treatment provided by European Union CRS service suppliers to air carriers of a third country in the European Union, or where European Union CRS services suppliers are not accorded, by non-European Union air carriers, equivalent treatment to the treatment provided by air carriers in the European Union to CRS service suppliers of a third country, measures may be taken to accord the equivalent discriminatory treatment, respectively, to the non-European Union air carriers by the CRS services suppliers operating in the European Union, or to the non-European Union CRS services suppliers by European Union air carriers.

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Measures:

EU: Regulation (EC) No 1008/2008 of the European Parliament and of the Council¹; and Regulation (EC) No 80/2009 of the European Parliament and of the Council².

With respect to National treatment (all modes), Local presence:

In BE: Private (civil) aircraft belonging to natural persons who are not nationals of a Member State of the EEA may only be registered if they are domiciled or resident in Belgium without interruption for at least one year. Private (civil) aircraft belonging to foreign legal entities not formed in accordance with the law of a Member State of the EEA may only be registered if they have a seat of operations, an agency or an office in Belgium without interruption for at least one year (CPC 83104).

Measures:

BE: Arrêté Royal du 15 mars 1954 réglementant la navigation aérienne.

¹ Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (OJ EU L 293, 31.10.2008, p. 3).

² Regulation (EC) No 80/2009 of the European Parliament and of the Council of 14 January 2009 on a Code of Conduct for computerised reservation systems and repealing Council Regulation (EEC) No 2299/89 (OJ EU L 35, 4.2.2009, p. 47).

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- (c) Services related to management consulting – arbitration and conciliation services
(CPC 86602)

With respect to National treatment (mode 1), Local presence:

In BG: For mediation services, permanent or long-term residency in the Republic of Bulgaria is required for citizens of countries other than a Member State of the EEA or the Swiss Confederation.

In HU: A notification, for admission into the register, to the minister responsible for justice is required for the pursuit of mediation (such as conciliation) activities.

Measures:

BG: Mediation Act, Art. 8.

HU: Act LV of 2002 on Mediation.

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

With respect to Market Access (all modes), National Treatment (all modes):

In CY: The provision of services by chemists and biologists requires nationality of a Member State.

In FR: The professions of biologist are reserved for natural persons, EEA nationality required.

Measures:

CY: Registration of Chemists Law of 1988 (Law 157/1988), as amended.

FR: Code de la Santé Publique.

With respect to Market Access, (mode 1), National treatment (mode 3), Local presence:

In BG: Establishment in Bulgaria according to the Bulgarian Commercial Act and registration in the Commercial register is required for provision of technical testing and analysis services.

For the periodical inspection for proof of technical condition of road transport vehicles, the person should be registered in accordance with the Bulgarian Commercial Act or the Non-Profit Legal Persons Act, or else be registered in another Member State of the EEA.

The testing and analysis of the composition and purity of air and water may be conducted only by the Ministry of Environment and Water of Bulgaria, or its agencies.

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Measures:

BG: Technical Requirements towards Products Act;

Measurement Act;

Clean Ambient Air Act; and

Article 148, Paragraph 2, Road Traffic Act;

Water Act;

Ordinance N-32 for the periodical inspection for proof of technical condition of road transport vehicles.

With respect to National treatment (all modes), Most-favoured-nation treatment (mode 1),
Local presence:

In IT: For biologists, chemical analysts, agronomists and "periti agrari", residency and enrolment in the professional register are required. Third country nationals can enrol under condition of reciprocity.

Measures:

IT: Biologists, chemical analysts: Law 396/1967 on the profession of biologists; and Royal Decree 842/1928 on the profession of chemical analysts.

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(e) Related scientific and technical consulting services (CPC 8675)

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes),
Local presence:

In IT: Residency or professional domicile in Italy is required for enrolment in the geologists' register, which is necessary for the practice of the professions of surveyor or geologist in order to provide services relating to the exploration and the operation of mines, etc.
Nationality of a Member State is required; however, foreigners may enrol under condition of reciprocity.

Measures:

IT: Geologists: Law 112/1963, Articles 2 and 5; D.P.R. 1403/1965, Article 1.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In BG: For natural persons, nationality and residency of a Member State of the EEA or the Swiss Confederation is required in order to execute functions pertinent to geodesy, cartography and cadastral surveying. For legal entities, trade registration under the legislation of a Member State of the EEA or the Swiss Confederation is required.

Measures:

BG: Article 16-17, Cadastre and Property Register Act; and Article 24, Paragraph 1, Geodesy and Cartography Act.

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With respect to National treatment (all modes):

In CY: Nationality requirement applies for the provision of relevant services.

Measures:

CY: Law 224/1990 as amended.

With respect to Market access (all modes), National treatment (mode 3):

In FR: For surveying, access through SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP (Société civile professionnelle), SA and SARL (sociétés anonymes, à responsabilité limitée) only. For exploration and prospecting services establishment is required. This requirement may be waived for scientific researchers, by decision of the Minister of scientific research, in agreement with the Minister of Foreign affairs.

Measures:

FR: Loi 46-942 du 7 mai 1946 and décret n°71-360 du 6 mai 1971.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In HR: Services of basic geological, geodetic and mining consulting as well as related environmental protection consulting services in the territory of Croatia can be carried out only jointly with or through domestic juridical persons.

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Measures:

HR: Ordinance on requirements for issuing approvals to juridical persons for performing professional environmental protection activities (OG No.57/10), Arts. 32-35.

(f) Services incidental to agriculture (part of CPC 88)

With respect to Market Access (mode 3), National treatment (all modes), Most-favoured-nation treatment (mode 1), Local Presence:

In IT: For biologists, chemical analysts, agronomists and "periti agrari", residency and enrolment in the professional register are required. Third country nationals can enrol under condition of reciprocity.

Measures:

IT: Biologists, chemical analysts: Law 396/1967 on the profession of biologists; and Royal Decree 842/1928 on the profession of chemical analysts.

With respect to Market access (all modes), Most-favoured-nation treatment (all modes):

In PT: The professions of biologist, chemical analyst and agronomist are reserved for natural persons. For third country nationals, reciprocity regime applies in the case of engineers and technical engineers (and not a citizenship requirement). For biologists, there is not a citizenship requirement nor a reciprocity requirement.

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Measures:

PT: Decree Law 119/92 alterado p/ Lei 123/2015, 2 set. (Ordem Engenheiros);

Law 47/2011 alterado p/ Lei 157/2015, 17 set. (Ordem dos Engenheiros Técnicos); and

Decree Law 183/98 alterado p/ Lei 159/2015, 18 set. (Ordem dos Biólogos).

(g) Security Services (CPC 87302, 87303, 87304, 87305, 87309)

With respect to Market access (all modes), National treatment (all modes), Local presence:

In IT: Nationality of a Member State and residency is required in order to obtain the necessary authorisation to supply security guard services and the transport of valuables.

In PT: The provision of security services by a foreign supplier on a cross-border basis is not allowed.

A nationality requirement exists for specialised personnel.

Measures:

IT: Law on public security (TULPS) 773/1931, Articles 133-141; Royal Decree 635/1940, Article 257.

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PT: Law 34/2013 alterada p/ Lei 46/2019, 16 maio; and Ordinance 273/2013 alterada p/ Portaria 106/2015, 13 abril.

With respect to National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In DK: Residence requirement for individuals applying for an authorisation to provide security services. Residence is also required for managers and the majority of members of the board of a legal entity applying for an authorisation to conduct security services. However, residence for management and boards of directors is not required to the extent it follows from international agreements or orders issued by the Minister for Justice.

Measures:

DK: Lovbekendtgørelse 2016-01-11 nr. 112 om vagtvirksomhed.

With respect to Local presence:

In EE: Residency is required for security guards.

Measures:

EE: Turvaseadus (Security Act) § 21, § 22.

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(h) Placement Services (CPC 87201, 87202, 87203, 87204, 87205, 87206 and 87209)

With respect to Market access (all modes), National treatment (all modes) (applies to the regional level of government):

In BE: In all Regions in Belgium, a company having its head office outside the EEA has to demonstrate that it supplies placement services in its country of origin. In the Walloon Region, a specific type of legal entity (régulièrement constituée sous la forme d'une personne morale ayant une forme commerciale, soit au sens du droit belge, soit en vertu du droit d'un Etat membre ou régie par celui-ci, quelle que soit sa forme juridique) is required to supply placement services. A company having its head office outside the EEA has to demonstrate that it fulfils the conditions as set out in the Decree (for instance on the type of legal entity). In the German-speaking community, a company having its head office outside the EEA has to fulfil the admission criteria established by the mentioned Decree (CPC 87202).

Measures:

BE: Flemish Region: Article 8, § 3, Besluit van de Vlaamse Regering van 10 december 2010 tot uitvoering van het decreet betreffende de private arbeidsbemiddeling.

Walloon Region: Décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decree of 3 April 2009 on registration of placement agencies), Article 7; and Arrêté du Gouvernement wallon du 10 décembre 2009 portant exécution du décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decision of the Walloon Government of 10 December 2009 implementing the Decree of 3 April 2009 on registration of placement agencies), Article 4.

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German-speaking community: Dekret über die Zulassung der Leiharbeitsvermittler und die Überwachung der privaten Arbeitsvermittler / Décret du 11 mai 2009 relatif à l'agrément des agences de travail intérimaire et à la surveillance des agences de placement privées, Article 6.

With respect to National treatment (all modes), Local presence:

In DE: Nationality of a Member State of the EEA or a commercial presence in the European Union is required in order to obtain a licence to operate as a temporary employment agency pursuant to Sec. 3 paragraphs 3 to 5 of the Act on temporary agency work (Arbeitnehmerüberlassungsgesetz). The licence or its extension shall be refused if establishments, parts of establishments or ancillary establishments which are not located in the EEA are intended to execute the temporary employment pursuant to Sec. 3 paragraph 2 of the Act on temporary agency work (Arbeitnehmerüberlassungsgesetz). The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-EEA personnel for specified professions e.g. for health and care related professions.

In ES: Prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation (CPC 87201 and 87202).

Measures:

DE: Gesetz zur Regelung der Arbeitnehmerüberlassung (AÜG);

Sozialgesetzbuch Drittes Buch (SGB III; Social Code, Book Three) – Employment Promotion;

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Verordnung über die Beschäftigung von Ausländerinnen und Ausländern (BeschV; Ordinance on the Employment of Foreigners).

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia (tramitado como Ley 18/2014, de 15 de octubre).

(i) Translation and interpretation services (CPC 87905)

With respect to Market access (all modes), National treatment (mode 3):

In BG: To carry out official translation activities foreign natural persons are required to hold a permit for long-term, prolonged or permanent residency in the Republic of Bulgaria.

Measures:

BG: Regulation for the legalisation, certification and translation of documents; and Order of the Minister of Foreign Affairs for establishing a temporary regime for certification under Article 21 (a), Paragraph 2 of the abovementioned Regulation.

With respect to Market access (all modes):

In HU: Official translations, official certifications of translations, and certified copies of official documents in foreign languages may only be provided by the Hungarian Office for Translation and Attestation (OFFI).

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In PL: Only natural persons may be sworn translators.

Measures:

HU: Decree of the Council of Ministers No. 24/1986 on Official translation and interpretation.

PL: Act of 25 November 2004 on the profession of sworn translator or interpreter (Journal of Laws from 2019 item 1326).

With respect to Local presence:

In FI: Residency in the EEA is required for certified translators.

Measures:

FI: Laki auktorisoiduista kääntäjistä (Act on Authorised Translators) (1231/2007), s. 2(1).

With respect to National treatment (all modes):

In CY: For the provision of official and certified translations by sworn translators, registration to the Register of Sworn Translators upon approval by the Council for the Registration of Sworn Translators is necessary. Nationality and residency requirements apply.

In HR: EEA nationality is required for certified translators.

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Measures:

CY: The Registration and Regulation of the Sworn Translators Services Law 2019 (45(I)/2019).

HR: Ordinance on permanent court interpreters (OG 88/2008), Article 2.

- (j) Other business services (part of CPC 612, part of 621, part of 625, 87901, 87902, 88493, part of 893, part of 85990 and 87909)

With respect to Market access (mode 3), Local presence:

In SE: Pawn-shops must be established as a limited liability company or as a branch (part of CPC 87909).

Measures:

SE: Pawn shop act (1995:1000).

With respect to Market access (mode 3), Local presence:

In CZ: Only an authorised package company is allowed to supply services relating to packaging take-back and recovery and must be a juridical person established as a joint-stock company (CPC 88493).

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Measures:

CZ: Act. 477/2001 Coll. (Packaging Act) paragraph 16.

With respect to Market access (mode 3), Local presence:

In NL: To provide hallmarking services, commercial presence in the Netherlands is required. The hallmarking of precious metal Articles is currently exclusively granted to two Dutch public monopolies (part of CPC 893).

Measures:

NL: Waarborgwet 1986.

With respect to Market access (mode 3), National treatment (mode 3)

In PT: Nationality of a Member State is required for the provision of collection agency services and credit reporting services (CPC 87901 and 87902).

Measures:

PT: Law 49/2004.

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With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In CZ: Auction services are subject to licence. To obtain a licence (for the supply of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic (part of CPC 612, part of 621, part of 625 and part of 85990).

Measures:

CZ: Act no.455/1991 Coll.;

Trade Licence Act; and

Act no. 26/2000 Coll., on public auctions.

With respect to Market access (mode 1):

In SE: The economic plan for a building society must be certified by two persons. These persons must be publicly approved by authorities in the EEA (CPC 87909).

Measures:

SE: Bostadsrättslag (Co-operative Building Societies Act (1991:614)).

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Reservation No. 7 – Communication services

Sector – sub-sector: Communication services – postal and courier services

Industry classification: Part of CPC 71235, part of 73210, part of 751

Obligations concerned: Market access

Level of government: EU / Member State (unless otherwise specified)

Description:

With respect to Market access (all modes):

In the EU: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licensing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

Measures:

EU: Directive 97/67/EC of the European Parliament and of the Council¹.

¹ Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service (OJ EC L 15, 21.1.1998, p. 14).

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Reservation No. 8 – Construction Services

Sector – Sub-sector: Construction and related engineering services

Industry Classification: CPC 51

Obligations concerned: National treatment

Level of government: EU / Member States (unless otherwise specified)

Description:

With respect National treatment (all modes):

In CY: Nationality requirement.

Measure:

CY: The Registration and Control of Contractors of Building and Technical Works Law of 2001 (29 (I) / 2001-2013), Articles 15 and 52.

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Reservation No. 9 – Distribution services

Sector – Sub-sector: Distribution services – general, distribution of tobacco

Industry Classification: CPC 3546, part of 621, 6222, 631 and part of 632

Obligations concerned: Market access

National treatment

Local presence

Level of government: EU / Member States (unless otherwise specified)

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Description:

- (a) Distribution services (CPC 3546, 631, 632 except 63211, 63297, 62276 and part of 621)

With respect to Market access (mode 3):

In PT: A specific authorisation scheme exists for the installation of certain retail establishments and shopping centres. This relates to shopping centres that have a gross leasable area equal or greater than 8,000 m², and retail establishments having a sales area equal or exceeding 2,000 m², when located outside shopping centres. Main criteria: Contribution to a multiplicity of commercial offers; assessment of services to consumer; quality of employment and corporate social responsibility; integration in urban environment; contribution to eco-efficiency (CPC 631, 632 except 63211, 63297).

Measures:

PT: Decree-Law No. 10/2015, 16 January.

With respect to Market access (all modes), National treatment (all modes):

In CY: Nationality requirement exists for distribution services provided by pharmaceutical representatives (CPC 62117).

Measures:

CY: Law 74(I) 2002 as amended.

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With respect to Market access (mode 3), Local presence:

In LT: The distribution of pyrotechnics is subject to licensing. Only the juridical persons of the European Union may obtain a licence (CPC 3546).

In PL: Intermediaries in the trade of medicinal products must be registered and have a place of residence or registered office in the territory of the Republic of Poland.

Measures:

LT: Law on Supervision of Civil Pyrotechnics Circulation (23 March 2004. No. IX-2074).

PL: Pharmaceutical Law, art. 73a (Journal of Laws of 2020, item 944, 1493).

(b) Distribution of tobacco (part of CPC 6222, 62228, part of 6310 and 63108)

With respect to Market access (all modes), National treatment (all modes):

In ES: There is a state monopoly on retail sales of tobacco. Establishment is subject to a Member State nationality requirement. Only natural persons may operate as a tobacconist. Each tobacconist cannot obtain more than one license (CPC 63108).

In FR: State monopoly on wholesale and retail sales of tobacco. Nationality requirement for tobacconists (buraliste) (part of CPC 6222 and part of 6310).

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Measures:

ES: Law 14/2013 of 27 September 2014.

FR: Code général des impôts.

With respect to Market access (all modes), National treatment (all modes):

In AT: Only natural persons may apply for an authorisation to operate as a tobacconist.

Priority is given to nationals of a Member State of the EEA (CPC 63108).

Measures:

AT: Tabakmonopolgesetz (Tobacco Monopoly Act) 1996, § 5 and § 27.

With respect to Market access (all modes), Local presence (mode 1):

In IT: In order to distribute and sell tobacco, a licence is needed. The licence is granted through public procedures. The granting of licences is subject to an economic needs test.

Main criteria: population and geographical density of existing selling points (part of CPC 6222, part of 6310).

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Measures:

IT: Legislative Decree 184/2003;

Law 165/1962;

Law 3/2003;

Law 1293/1957;

Law 907/1942; and

Decree of the President of the Republic (D.P.R.) 1074/1958.

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Reservation No. 10 – Education services

Sector – Sub-sector: Education services (privately funded)

Industry Classification: CPC 921, 922, 923, 924

Obligations concerned: Market access

National treatment

Senior management and boards of directors

Local presence

Level of government: EU / Member States (unless otherwise specified)

Description:

With respect to Market access (all modes), National treatment (mode 3), Senior management and boards of directors:

In CY: Nationality of a Member State is required for owners and majority shareholders in a privately funded school. Nationals of India may obtain authorisation from the Minister (of Education) in accordance with the specified form and conditions.

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Measures:

CY: Private Schools Law of 2019 (N. 147(I)/2019), as amended; The Institutions of Tertiary Education Law 1996 (N. 67(I)/1996) as amended; the Private Universities (Establishment, Operation and Control) Law 2005 (N. 109(I)/2005) as amended; and the Quality Assurance and Accreditation in Higher Education and the Establishment and Operation of an Agency on Related Matters Law 2015 (N. 136(I)/2015) as amended.

With respect to Market access (all modes), National treatment (all modes):

In BG: Privately funded primary and secondary education services may only be supplied by authorised legal entities under the Bulgarian law or under the laws of a Member State. Foreign owned kindergartens and schools may be established or transformed at the request of foreign legal entities in accordance with international agreements and conventions. Foreign higher education institutions cannot establish subsidiaries in the territory of Bulgaria. Foreign higher education institutions may open faculties, departments, institutes and colleges in Bulgaria only within the structure of Bulgarian higher education institutions and in cooperation with them (CPC 921 and 922).

Measures:

BG: Pre-school and School Education Act; and

The Higher Education Act, Paragraph 4 of the additional provisions.

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With respect to Market access (mode 3), National treatment (mode 3):

In SI: Privately funded elementary schools may be founded by Slovenian persons only. The service supplier must establish a registered office or branch office (CPC 921).

Measures:

SI: Zakon o organizaciji in financiranju vzgoje in izobraževanja, Uradni list RS, št. 16/07 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 22/25, člen 40 (Organisation and Financing of Education Act, Official Gazette of the Republic of Slovenia, No. 16/07 – official consolidated text, as last amended No. 22/25, Article 40).

With respect to Local presence:

In CZ and SK: Establishment in a Member State is required to apply for state approval to operate as a privately funded higher education institution. This reservation does not apply to post-secondary technical and vocational education services (CPC 923 except CPC 92310).

Measures:

CZ: Act No. 111/1998, Coll. (Higher Education Act), § 39; and

Act No. 561/2004 Coll. on Pre-school, Basic, Secondary, Tertiary Professional and Other Education (the Education Act).

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SK: Law No. 131 2002 on Universities.

With respect to Market access (all modes):

In ES and IT: An authorisation is required in order to open a privately funded university which issues recognised diplomas or degrees. An economic needs test is applied. Main criteria: population and density of existing establishments.

In ES: The procedure involves obtaining the advice of the Parliament.

In IT: This is based on a three-year programme and only Italian juridical persons may be authorised to issue state-recognised diplomas (CPC 923).

Measures:

ES: Ley Orgánica 2/2023, de 22 de marzo, del Sistema Universitario (Organic Law 2/2023, of March 22, of the University System. Article 4).

IT: Royal Decree 1592/1933 (Law on secondary education);

Law 243/1991 (Occasional public contribution for private universities);

Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario);
and

Decree of the President of the Republic (DPR) 25/1998.

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With respect to Market access (all modes), National treatment (mode 3), Senior management and boards of directors:

In EL: Nationality of a Member State is required for owners and a majority of the members of the board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary education (CPC 921, 922). Education at university level shall be provided by institutions which are fully self-governed public law legal persons or non-profit branches of foreign universities following an evaluation (Law 5094/2024 permits the establishment by European Union residents (natural or juridical persons) of private post-secondary education institutions granting certificates which are not recognised as being equivalent to university degrees (CPC 923).

Measures:

EL: Laws 682/1977, 284/1968, 2545/1940, Presidential Degree 211/1994 as amended by Presidential Degree 394/1997, Constitution of Hellas, Article 16, paragraph 5; Law 3549/2007; and Law 3696/2008 Establishment and Operation of Colleges and other provisions (Government Gazette 177/issue A/25-8-2008). Law 5094/2024.

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With respect to Market access (all modes):

In AT: The provision of privately funded university level education services in the area of applied sciences requires an authorisation from the competent authority, the AQ Austria (Agency for Quality Assurance and Accreditation Austria). An investor seeking to provide such services must have his primary business being the supply of such services, and must submit a needs assessment and a market survey for the acceptance of the proposed study programme. The competent Ministry may deny the approval if the decision of the accreditation authority does not comply with national educational interests. The applicant for a private university requires an authorisation from the competent authority (AQ Austria - Agency for Quality Assurance and Accreditation Austria). The competent Ministry may deny the approval if the decision of the accreditation authority does not comply with national educational interests (CPC 923).

Measures:

AT: Fachhochschulgesetz (University of Applied Sciences Act), BGBl. I Nr. 340/1993 as amended, § 2, 8; Privathochschulgesetz (Private Higher Education Act), BGBl. I Nr. 77/2020, § 2; and Hochschulqualitätssicherungsgesetz (Act on Quality Assurance in Higher Education), BGBl. Nr. 74/2011 as amended, § 25 (3).

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With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (mode 3):

In FR: Nationality of a Member State is required in order to teach in a privately funded educational institution (CPC 921, 922 and 923). However, nationals of India may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher level educational institutions. Nationals of India may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary or higher level educational institutions. Such authorisation is granted on a discretionary basis.

Measures:

FR: Code de l'éducation.

With respect to – Market access (all modes), National treatment (all modes);

In MT: Service suppliers seeking to provide privately funded higher or adult education services must obtain a licence from the Ministry of Education and Employment. The decision on whether to issue a licence may be discretionary (CPC 923 and 924).

Measures:

MT: Legal Notice 296 of 2012.

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Reservation No. 11 – Environmental services

Sector – sub-sector: Environmental services – processing and recycling of used batteries and accumulators, old cars and waste from electrical and electronic equipment; protection of ambient air and climate cleaning services of exhaust gases

Industry classification: Part of CPC 9402, 9404

Obligations concerned: Local presence

Level of government: EU / Member State (unless otherwise specified)

Description:

With respect to Local presence:

In LT: For processing and recycling of used batteries and accumulators, old cars and waste from electrical and electronic equipment, establishment of legal entity in LT or EEA is required.

In SE: Only entities established in Sweden or having their principal seat in Sweden are eligible for accreditation to perform control services of exhaust gas (CPC 9404).

In SK: For processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in the EEA is required (residency requirement) (part of CPC 9402).

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Measures:

LT: Law on Waste Management of 16-06-1998 Nr. VIII-787, as amended on 18-07-2024
No. XIV-2961.

SE: The Vehicles Act (2002:574).

SK: Act 79/2015 on Waste.

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Reservation No. 12 – Financial Services

Sector – sub-sector:	Financial services – insurance and banking
Industry Classification:	Not applicable
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

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Description:

(a) Insurance and Insurance-related Services

With respect to Market access (all modes), National treatment (all modes):

In IT: Access to the actuarial profession through natural persons only. Professional associations (no incorporation) among natural persons permitted. European Union nationality is required for the practice of the actuarial profession, except for foreign professionals who may be allowed to practice based on reciprocity.

Measures:

IT: Article 29 of the code of private insurance (Legislative decree no. 209 of 7 September 2005); and Law 194/1942, Article 4, Law 4/1999 on the register.

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In BG: Pension insurance shall be carried out as a joint-stock company licensed in accordance with the Code of Social Insurance and registered under the Commerce Act or under the legislation of another Member State (no branches).

In BG, ES, PL and PT: Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State (local incorporation is required). For Poland, residency requirement for insurance intermediaries.

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Measures:

BG: Insurance Code, articles 12, 56-63, 65, 66 and 80 paragraph 4, Social Insurance Code Art. 120a–162, Art. 209–253, Art. 260–310.

ES: Reglamento de Ordenación, Supervisión y Solvencia de Entidades Aseguradoras y Reaseguradoras (RD 1060/2015, de 20 de noviembre de 2015), article 36.

PL: Act on insurance and reinsurance activity of September 11, 2015 (Journal of Laws of 2020, item 895 and 1180); Act on insurance distribution of December 15, 2017 (Journal of Laws 2019, item 1881); Act on the organization and operation of pension funds of August 28, 1997 (Journal of Laws of 2024, item 1113); Act of 6 March 2018 on rules regarding economic activity of foreign entrepreneurs and other foreign persons in the territory of the Republic of Poland.

PT: Article 7 of Decree-Law 94-B/98 revoked by Decree-Law 2/2009, January 5th; and chapter I, Section VI of Decree-Law 94-B/98, articles 34, nr. 6, 7, and article 7 of Decree-Law 144/2006, revoked by Law 7/2019, January 16th. Article 8 of the legal regime governing the business of insurance and reinsurance distribution, approved by Law 7/2019, of January 16th.

With respect to National treatment (mode 3)

In AT: The management of a branch office must consist of at least two natural persons resident in Austria.

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In BG: Residency requirement for the members of managing and supervisory body of (re)insurance undertakings and every person authorised to manage or represent the (re)insurance undertaking. At least one of the persons managing and representing the pension insurance company shall be fluent in the Bulgarian language.

Measures:

AT: Insurance Supervision Act 2016, Article 14 para. 1 no. 3, Federal Law Gazette I No. 34/2015 (Versicherungsaufsichtsgesetz 2016, § 14 Abs. 1 Z 3, BGBl. I Nr. 34/2015).

BG: Insurance Code, articles 12, 56-63, 65, 66 and 80 paragraph 4,

Social Insurance Code, Art. 120a–162, Art. 209–253, Art. 260–310.

With respect to Market access (mode 3), National treatment (mode 3)

In BG: Before establishing a branch or agency to provide insurance, a foreign insurer or reinsurer must have been authorised to operate in its country of origin in the same classes of insurance as those it wishes to provide in Bulgaria.

The income of the supplementary voluntary pension funds, as well as similar income directly connected with voluntary pension insurance, carried out by persons who are registered under the legislation of another Member State and who may, in compliance with the legislation concerned, perform voluntary pension insurance operations, shall not be taxable according to the procedure established by the Corporate Income Tax Act.

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In ES: Before establishing a branch or agency in Spain in order to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.

In PT: In order to establish a branch or agency, foreign insurance undertakings must have been authorised to carry out the business of insurance or reinsurance, according to the relevant national law for at least five years.

Measures:

BG: Insurance Code, articles 12, 56-63, 65, 66 and 80 paragraph 4,

Social Insurance Code, Art. 120a–162, Art. 209–253, Art. 260–310.

ES: Reglamento de Ordenación, Supervisión y Solvencia de Entidades Aseguradoras y Reaseguradoras (RD 1060/2015, de 20 de noviembre de 2015), article 36.

PT: Article 7 of Decree-Law 94-B/98 and chapter I, Section VI of Decree-Law 94-B/98, articles 34, nr. 6, 7, and article 7 of Decree-Law 144/2006; Article 215 of legal regime governing the taking up and pursuit of the business of insurance and reinsurance, approved by Law 147/2005, of September 9th.

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With respect to Market access (mode 3):

In AT: In order to obtain a licence to open a branch office, foreign insurers must have a legal form corresponding or comparable to a joint stock company or a mutual insurance association in their home country.

Measures:

AT: Insurance Supervision Act 2016, Article 14 para. 1 no. 1, Federal Law Gazette I No. 34/2015 (Versicherungsaufsichtsgesetz 2016, § 14 Abs. 1 Z 1, BGBl. I Nr. 34/2015).

With respect to Market access (mode 3), National treatment (mode 1), Local presence:

In EL: Insurance and reinsurance undertakings with head offices in third countries may operate in Greece via establishing a subsidiary or a branch, where branch in this case does not take any specific legal form, as it means a permanent presence in the territory of a Member State (i.e. Greece) of an undertaking with head office outside the European Union, which receives authorisation in that Member State (Greece) and which pursues insurance business.

Measures:

EL: Art. 130 of the Law 4364/ 2016 (Gov. Gazette 13/ A/ 05.02.2016).

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With respect to National treatment (mode 1), Local presence:

In 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.

In DK: No persons or companies (including insurance companies) may, for business purposes, 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.

With respect to Market access (mode 1):

In SE: The supply of direct insurance by a foreign insurer is allowed only through the mediation of an insurance service supplier authorised in Sweden, provided that the foreign insurer and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.

With respect to Local presence:

In DE, HU and LT: The supply of direct insurance services by insurance companies not incorporated in the European Union requires the setting up and authorisation of a branch.

In SE: The provision of insurance intermediation services by undertakings not incorporated in the EEA requires the establishment of a commercial presence (local presence requirement).

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In SK: Air and maritime transport insurance, covering the aircraft/vessel and responsibility, can be underwritten only by insurance companies established in the European Union or by the branch office of the insurance companies not established in the European Union authorised in the Slovak Republic.

Measures:

AT: Insurance Supervision Act 2016, Article 13 para. 1 and 2, Federal Law Gazette I No. 34/2015 (Versicherungsaufsichtsgesetz 2016, § 13 Abs. 1 und 2, BGBl. I Nr. 34/2015).

DE: Versicherungsaufsichtsgesetz (VAG) for all insurance services; in connection with Luftverkehrs-Zulassungs-Ordnung (LuftVZO) only for compulsory air liability insurance.

DK: Lov om finansiel virksomhed jf. lovbekendtgørelse 182 af 18. februar 2015.

HU: Act LX of 2003.

LT: Law on Insurance, 18 of September, 2003 m. Nr. IX-1737, last amendment 13 of June 2019 Nr. XIII-2232.

SE: Lagen om försäkringsdistribution (Insurance Distribution Act) (Chapter 3, section 3, 2018:1219); and Lagen om utländska försäkringsgivares och tjänstepensionsinstituts verksamhet i Sverige (Act on foreign insurers and institutions for occupational retirement provision business in Sweden) (Chapter 4, section 1 and 10, 1998:293).

SK: Act 39/2015 on insurance.

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(b) Banking and other financial services

With respect to Market Access (mode 3), National treatment (mode 3), Local Presence:

In BG: For pursuing the activities of lending with funds which are not raised through taking of deposits or other repayable funds, acquiring holdings in a credit institution or another financial institution, financial leasing, guarantee transactions, acquisition of claims on loans and other forms of financing (factoring, forfeiting, etc.), non-bank financial institutions are subject to registration regime with the Bulgarian National Bank ("BNB"). The financial institution shall have its main business in the territory of Bulgaria.

Non-EEA banks may pursue banking activity in Bulgaria after obtaining a license from BNB for taking up and pursuing of business activities in the Republic of Bulgaria through a branch.

In IT: In order to be authorised to operate the securities settlement system or to provide central securities depository services with an establishment in Italy, a company is required to be incorporated in Italy (no branches).

In the case of collective investment schemes other than undertakings for collective investment in transferable securities ("UCITS") harmonised under European Union legislation, the trustee or depository is required to be established in Italy or in another Member State and have a branch in Italy.

Management enterprises of investment funds not harmonised under European Union legislation are also required to be incorporated in Italy (no branches).

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Only banks, insurance enterprises, investment firms and enterprises managing UCITS harmonised under European Union legislation having their legal head office in the European Union, as well as UCITS incorporated in Italy, may carry out the activity of pension fund resource management.

In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State.

Representative offices of non- European Union intermediaries cannot carry out activities aimed at providing investment services, including trading for own account and for the account of customers, placement and underwriting financial instruments (branch required).

In PT: Pension fund management may be provided only by specialised companies incorporated in Portugal for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business, or by entities authorised to provide pension fund management in other Member States. Direct branching from non-European Union countries is not permitted.

Measures:

BG: Law of Credit Institutions, article 2, paragraph 5, article 3a and article 17;

Code Of Social Insurance, articles 121, 121b, 121f; and

Currency Law, article 3.

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IT: Legislative Decree 58/1998, articles 1, 19, 28, 30-33, 38, 69 and 80;

Joint Regulation of Bank of Italy and Consob 22.2.1998, articles 3 and 41;

Regulation of Bank of Italy 25.1.2005;

Title V, Chapter VII, Section II, Consob Regulation 16190 of 29.10.2007, articles 17-21, 78-81, 9-111; and subject to:

Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012.

PT: Decree-Law 12/2006, as amended by Decree-Law 180/2007 Decree-Law 357-A/2007, Regulation 7/2007-R, as amended by Regulation 2/2008-R, Regulation 19/2008-R, Regulation 8/2009. Article 3 of the legal regime governing the establishment and functioning of pension funds and their management entities approved by Law 27/2020, of July 23rd.

With respect to Market access (mode 3), National treatment (mode 3):

In HU: Branches of non-EEA investment fund management companies may not engage in the management of European investment funds and may not provide asset management services to private pension funds.

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Measures:

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and Act CXX of 2001 on the Capital Market.

With respect to Market access (mode 1), National treatment (mode 3):

In BG: A bank shall be managed and represented jointly by at least two persons. The persons who manage and represent the bank shall be personally present at its management address. Juridical persons may not be elected members of the managing board or the board of directors of a bank.

In SE: A founder of a savings bank shall be a natural person.

Measures:

BG: Law on Credit Institutions, article 10; Code Of Social Insurance, Articles 121, 121b, 121f; and Article 3, Currency Law.

SE: Sparbankslagen (Savings Bank Act) (1987:619), Chapter 2, § 1.

With respect to National treatment (mode 3):

In HU: The board of directors of a credit institution shall have at least two members recognised as resident according to foreign exchange regulations and having had prior permanent residence in Hungary for at least one year.

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Measures:

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises;

Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and

Act CXX of 2001 on the Capital Market.

With respect to Market access (mode 3):

In RO: Market operators are juridical persons set up as joint stock companies according to the provisions of the Company law. Alternative trading systems (Multilateral trading facility (MTF) pursuant to MiFID II Directive) can be managed by a system operator set up under the conditions described above or by an investment firm authorised by ASF (Autoritatea de Supraveghere Financiară – Financial Supervisory Authority).

In SI: A pension scheme may be provided by a mutual pension fund (which is not a legal entity and is therefore managed by an insurance company, a bank or a pension company), a pension company or an insurance company. Additionally, a pension scheme can also be offered by pension scheme providers established in accordance with the regulations applicable in a Member State.

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Measures:

RO: Law no. 126 of 11 June 2018 regarding financial instruments and Regulation no. 1/2017 for the amendment and supplement of Regulation no. 2/2006 on regulated markets and alternative trading systems, approved by Order of NSC no. 15/2006 – ASF – Autoritatea de Supraveghere Financiară – Financial Supervisory Authority.

SI: Zakon o pokojninskem in invalidskem zavarovanju, Uradni list RS, št. 48/22 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 133/23 (Pension and Disability Insurance Act, Official Gazette of the Republic of Slovenia, No. 48/22 – official consolidated text, as last amended No. 133/23).

With respect to Local presence:

In HU: Non-EEA companies may provide financial services or engage in activities auxiliary to financial services solely through a branch in Hungary.

Measures:

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and Act CXX of 2001 on the Capital Market.

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Reservation No. 13 – Health services and social services

Sector – sub-sector: Health services and social services

Industry classification: CPC 931 and 933

Obligations concerned: Market access

National treatment

Level of government: EU / Member State (unless otherwise specified)

Description:

With respect to Market access (mode 3):

In DE (applies also to the regional level of government): Rescue services and "qualified ambulance services" are organised and regulated by the Länder. Most Länder delegate competences in the field of rescue services to municipalities. Municipalities are allowed to give priority to not-for-profit operators. This applies equally to foreign as well as domestic service suppliers (CPC 931, 933). Ambulance services are subject to planning, permission and accreditation. Regarding telemedicine, the number of ICT (information and communications technology) service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way.

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In HR: Establishment of some privately funded social care facilities may be subject to needs based limits in particular geographical areas (CPC 9311, 93192, 93193 and 933).

In SI: Healthcare activities which are not allowed to be performed as private healthcare services are: healthcare activities at the tertiary healthcare level (university clinical centres, health institutes), public health, emergency medicine (emergency medical assistance and urgent rescue transportation), transfusion medicine activities, activities related to the supply of human organs and substances of human origin, activities related to the supply of donated tissues and cells of human origin intended for treatment, medically assisted reproduction with donated reproduction cells of human origin, forensic medicine, pharmacy service and pathology services (CPC 931).

Measures:

DE: Bundesärzteordnung (BÄO; Federal Medical Regulation):

Gesetz über die Ausübung der Zahnheilkunde (ZHG);

Gesetz über den Beruf der Psychotherapeutin und des Psychotherapeuten (PsychThG; Act on the Provision of Psychotherapy Services);

Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung (Heilpraktikergesetz);

Gesetz über das Studium und den Beruf der Hebammen (HebG);

Gesetz über den Beruf der Notfallsanitäterin und des Notfallsanitäters (NotSanG);

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Gesetz über die Pflegeberufe (PflBG);

Gesetz über die Berufe in der Physiotherapie (MPhG);

Gesetz über den Beruf des Logopäden (LogopG);

Gesetz über den Beruf des Orthoptisten und der Orthoptistin (OrthoptG);

Gesetz über den Beruf der Podologin und des Podologen (PodG);

Gesetz über den Beruf der Diätassistentin und des Diätassistenten (DiätAssG);

Gesetz über den Beruf der Ergotherapeutin und des Ergotherapeuten (ErgThg);
Bundesapothekerordnung (BapO);

Gesetz über den Beruf des pharmazeutisch-technischen Assistenten (PTAG);

Gesetz über technische Assistenten in der Medizin (MTAG);

Gesetz zur wirtschaftlichen Sicherung der Krankenhäuser und zur Regelung der
Krankenhauspflegesätze (Krankenhausfinanzierungsgesetz – KHG);

Gewerbeordnung (German Trade, Commerce and Industry Regulation Act);

Sozialgesetzbuch Fünftes Buch (SGB V; Social Code, Book Five) – Statutory Health Insurance;

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Sozialgesetzbuch Sechstes Buch (SGB VI; Social Code, Book Six) – Statutory Pension Insurance;

Sozialgesetzbuch Siebtes Buch (SGB VII; Social Code, Book Seven) – Statutory Accident Insurance;

Sozialgesetzbuch Neuntes Buch (SGB IX; Social Code, Book Nine) – Rehabilitation and Participation of Persons with Disabilities;

Sozialgesetzbuch Elftes Buch (SGB XI; Social Code, Book Eleven) – long-term care insurance.

Personenbeförderungsgesetz (PBefG; Act on Public Transport).

Regional level:

Gesetz über den Rettungsdienst (Rettungsdienstgesetz – RDG) in Baden-Württemberg;

Bayerisches Rettungsdienstgesetz (BayRDG);

Gesetz über den Rettungsdienst für das Land Berlin (Rettungsdienstgesetz);

Gesetz über den Rettungsdienst im Land Brandenburg (BbgRettG);

Bremisches Hilfeleistungsgesetz (BremHilfeG);

Hamburgisches Rettungsdienstgesetz (HmbRDG);

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Gesetz über den Rettungsdienst für das Land Mecklenburg-Vorpommern (RDGM-V);

Niedersächsisches Rettungsdienstgesetz (NRettDG);

Gesetz über den Rettungsdienst sowie die Notfallrettung und den Krankentransport durch

Unternehmer (RettG NRW);

Landesgesetz über den Rettungsdienst sowie den Notfall- und Krankentransport (RettDG);

Saarländisches Rettungsdienstgesetz (SRettG);

Sächsisches Gesetz über den Brandschutz, Rettungsdienst und Katastrophenschutz (SächsBRKG);

Rettungsdienstgesetz des Landes Sachsen-Anhalt (RettDG LSA);

Schleswig-Holsteinisches Rettungsdienstgesetz (SHRDG);

Thüringer Rettungsdienstgesetz (ThüRettG).

Landespflegegesetze:

Gesetz zur Umsetzung der Pflegeversicherung in Baden-Württemberg (Landespflegegesetz – LPfIG);

Gesetz zur Ausführung der Sozialgesetze (AGSG);

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Gesetz zur Planung und Finanzierung von Pflegeeinrichtungen (Landespflegeeinrichtungsgesetz – LPflegEG);

Gesetz über die pflegerische Versorgung im Land Brandenburg (Landespflegegesetz – LPflegeG);

Gesetz zur Ausführung des Pflege-Versicherungsgesetzes im Lande Bremen und zur Änderung des Bremischen Ausführungsgesetzes zum Bundessozialhilfegesetz (BremAGPflegeVG);

Hamburgisches Landespflegegesetz (HmbLPG);

Hessisches Ausführungsgesetz zum Pflege-Versicherungsgesetz;

Landespflegegesetz (LPflegeG M-V);

Gesetz zur Planung und Förderung von Pflegeeinrichtungen nach dem Elften Buch Sozialgesetzbuch (Niedersächsisches Pflegegesetz – NPflegeG);

Gesetz zur Weiterentwicklung des Landespflegerechts und Sicherung einer unterstützenden Infrastruktur für ältere Menschen, pflegebedürftige Menschen und deren Angehörige (Alten- und Pflegegesetz Nordrhein-Westfalen – APG NRW);

Landesgesetz zur Sicherstellung und Weiterentwicklung der pflegerischen Angebotsstruktur (LPflegeASG) (Rheinland-Pfalz);

Gesetz Nr. 1694 zur Planung und Förderung von Angeboten für hilfe-, betreuungs- oder pflegebedürftige Menschen im Saarland (Saarländisches Pflegegesetz);

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Sächsisches Pflegegesetz (SächsPflegeG);

Schleswig-Holstein: Ausführungsgesetz zum Pflege-Versicherungsgesetz (Landespflegegesetz – LPflegeG);

Thüringer Gesetz zur Ausführung des Pflege-Versicherungsgesetzes (ThürAGPflegeVG).

Landeskrankenhausgesetz Baden-Württemberg;

Bayerisches Krankenhausgesetz (BayKrG);

Berliner Gesetz zur Neuregelung des Krankenhausrechts;

Krankenhausentwicklungsgesetz Brandenburg (BbgKHEG);

Bremisches Krankenhausgesetz (BrmKrHG);

Hamburgisches Krankenhausgesetz (HmbKHG);

Hessisches Krankenhausgesetz 2011 (HKHG 2011);

Krankenhausgesetz für das Land Mecklenburg-Vorpommern (LKHG M-V);

Niedersächsisches Krankenhausgesetz (NKHG);

Krankenhausgestaltungsgesetz des Landes Nordrhein-Westfalen (KHGG NRW);

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Landeskrankenhausgesetz Rheinland-Pfalz (LKG Rh-Pf);

Saarländisches Krankenhausgesetz (SKHG);

Gesetz zur Neuordnung des Krankenhauswesens (Sächsisches Krankenhausgesetz – SächsKHG);

Krankenhausgesetz Sachsen-Anhalt (KHG LSA);

Gesetz zur Ausführung des Krankenhausfinanzierungsgesetzes (AG-KHG) in Schleswig-Holstein;

Thüringisches Krankenhausgesetz (Thür KHG).

HR: Health Care Act (OG 150/08, 71/10, 139/10, 22/11, 84/11, 12/12, 70/12, 144/12).

SI: Zakon o zdravstveni dejavnosti, Uradni list RS, št. 23/05 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 32/25 (Health Services Act, Official Gazette of the Republic of Slovenia, No. 23/05 – official consolidated text, as last amended No. 32/25);

Zakon o zdravljenju neplodnosti in postopkih oploditve z biomedicinsko pomočjo, Uradni list RS, št. 70/00, nazadnje spremenjeno št. 100/24 (Treatment of Infertility and Procedures for Fertilization with Biomedical Assistance Act, Official Gazette of the Republic of Slovenia, No. 70/00, as last amended No. 100/24);

Zakon o preskrbi s krvjo, Uradni list RS, št. 104/06 (Blood Supply Act, Official Gazette of the Republic of Slovenia, No. 104/06);

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Zakon o pridobivanju in presaditvi delov človeškega telesa zaradi zdravljenja, Uradni list RS, št. 56/15, nazadnje spremenjeno št. 186/21 (Act of the Procurement and transplantation of human organs for the treatment, Official Gazette of the Republic of Slovenia No. 56/15, as last amended No. 186/21);

Zakon o kakovosti in varnosti človeških tkiv in celic, namenjenih za zdravljenje, Uradni list RS, št. 61/07, nazadnje spremenjeno št. 56/15 (Act on the Quality and Safety of Human Tissues and Cells Intended for Treatment, Official Gazette of the Republic of Slovenia No. 61/07, as last amended No. 56/15); and

Zakon o lekarniški dejavnosti, Uradni list RS, št. 85/16, nazadnje spremenjeno št. 112/24 (Pharmacy Practice Act, Official Gazette of the Republic of Slovenia, No. 85/16, as last amended No. 112/24).

With respect to Market access (mode 3), National treatment (mode 3):

In FR: For hospital and ambulance services, residential health facilities (other than hospital services) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.

Companies can take any legal forms, except those reserved to liberal professions.

Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, Loi n°2011-940 du 10 août 2011 modifiant certaines dispositions de la loi n°2009-879 dite HPST, Loi n°47-1775 portant statut de la coopération; and Code de la santé publique.

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Reservation No. 14 – Tourism and travel related services

Sector – sub-sector: Tourism and travel related services - hotels, restaurants and catering;
travel agencies and tour operators services (including tour managers);
tourist guides services

Industry classification: CPC 641, 642, 643, 7471 and 7472

Obligations concerned: Market access

National treatment

Senior management and boards of directors

Local presence

Level of government: EU / Member State (unless otherwise specified)

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Description:

With respect to Market access (mode 3), National treatment (all modes), Senior management and boards of directors, Local presence:

In BG: Incorporation (no branches) is required. Tour operation or travel agency services may be provided by a person established in the EEA and the Swiss Confederation if, upon establishment in the territory of Bulgaria, the said person presents a copy of a document certifying the right thereof to practice that activity and a certificate or another document issued by a credit institution or an insurer containing data of the existence of insurance covering the liability of the said person for damage which may ensue as a result of a culpable non-fulfilment of professional duties. The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 %. EEA and the Swiss Confederation nationality requirement for tourist guides (including mountain guides and ski instructors) (CPC 641, 642, 643, 7471 and 7472).

Measures:

BG: Law for Tourism, Articles 61, 113 and 146.

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With respect to Market access (all modes), National treatment (all modes), Local Presence:

In CY: A licence to establish and operate a tourism and travel company or agency, as well as the renewal of an operating licence of an existing company or agency, shall be granted only to European Union persons. No non-resident company except those established in another Member State, can provide in the Republic of Cyprus, on an organised or permanent basis, the activities referred to under Article 3 of the abovementioned Law, unless represented by a resident company. The provision of tourist guide services and travel agencies and tour operators services requires nationality of a Member State (CPC 7471 and 7472).

Measures:

CY: The Tourism and Travel Offices and Tourist Guides Law 1995 (Law 41(I)/1995) as amended.

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In EL: Third-country nationals have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practicing the profession. By exception, the right of practicing the profession can be temporarily (up to one year) accorded to third-country nationals under certain explicitly defined conditions, by way of derogation of the above-mentioned provisions, in the event of the confirmed absence of a tourist guide for a specific language.

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With respect to Market access (all modes), National treatment (all modes):

In ES (for Spain applies also to the regional level of government): Nationality of a Member State is required for the provision of tourist guide services (CPC 7472).

In HR: EEA or Swiss nationality is required for hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471 and 7472).

Measures:

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B), Article 50 of the law 4403/2016, Article 47 of the law 4582/2018 (Gov. Gazette 208/A).

ES: Andalucía: Decreto 8/2015, de 20 de enero, Regulador de guías de turismo de Andalucía;

Aragón: Decreto 21/2015, de 24 de febrero, Reglamento de Guías de turismo de Aragón;

Cantabria: Decreto 51/2001, de 24 de julio, Article 4, por el que se modifica el Decreto 32/1997, de 25 de abril, por el que se aprueba el reglamento para el ejercicio de actividades turísticoinformativas privadas;

Castilla y León: Decreto 25/2000, de 10 de febrero, por el que se modifica el Decreto 101/1995, de 25 de mayo, por el que se regula la profesión de guía de turismo de la Comunidad Autónoma de Castilla y León;

Castilla la Mancha: Decreto 86/2006, de 17 de julio, de Ordenación de las Profesiones Turísticas;

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Cataluña: Decreto Legislativo 3/2010, de 5 de octubre, para la adecuación de normas con rango de ley a la Directiva 2006/123/CE, del Parlamento y del Consejo, de 12 de diciembre de 2006, relativa a los servicios en el mercado interior, Article 88;

Comunidad de Madrid: Decreto 84/2006, de 26 de octubre del Consejo de Gobierno, por el que se modifica el Decreto 47/1996, de 28 de marzo;

Comunidad Valenciana: Decreto 90/2010, de 21 de mayo, del Consell, por el que se modifica el reglamento regulador de la profesión de guía de turismo en el ámbito territorial de la Comunitat Valenciana, aprobado por el Decreto 62/1996, de 25 de marzo, del Consell;

Extremadura: Decreto 37/2015, de 17 de marzo;

Galicia: Decreto 42/2001, de 1 de febrero, de Refundición en materia de agencias de viajes, guías de turismo y turismo activo;

Illes Balears: Decreto 136/2000, de 22 de septiembre, por el cual se modifica el Decreto 112/1996, de 21 de junio, por el que se regula la habilitación de guía turístico en las Islas Baleares; Islas Canarias: Decreto 13/2010, de 11 de febrero, por el que se regula el acceso y ejercicio de la profesión de guía de turismo en la Comunidad Autónoma de Canarias, Article 5;

La Rioja: Decreto 14/2001, de 4 de marzo, Reglamento de desarrollo de la Ley de Turismo de La Rioja;

Navarra: Decreto Foral 288/2004, de 23 de agosto. Reglamento para actividad de empresas de turismo activo y cultural de Navarra.

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Principado de Asturias: Decreto 59/2007, de 24 de mayo, por el que se aprueba el Reglamento regulador de la profesión de Guía de Turismo en el Principado de Asturias; and

Región de Murcia: Decreto n.º 37/2011, de 8 de abril, por el que se modifican diversos decretos en materia de turismo para su adaptación a la ley 11/1997, de 12 de diciembre, de turismo de la Región de Murcia tras su modificación por la ley 12/2009, de 11 de diciembre, por la que se modifican diversas leyes para su adaptación a la directiva 2006/123/CE, del Parlamento Europeo y del Consejo de 12 de diciembre de 2006, relativa a los servicios en el mercado interior.

HR: Hospitality and Catering Industry Act (OG 85/15, 121/16, 99/18, 25/19, 98/19, 32/20 and 42/20); and Act on Provision of Tourism Services (OG No. 130/17, 25/19, 98/19 and 42/20).

With respect to Market access (all modes), National treatment (all modes):

In HU: The supply of travel agent and tour operator services, and tourist guide services on a cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seats in the Member States of the EEA (CPC 7471 and 7472).

In IT (applies also to the regional level of government): tourist guides from non-European Union countries need to obtain a specific licence from the region in order to act as a professional tourist guide. Tourist guides from Member States can work freely without the requirement for such a licence. The licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).

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Measures:

HU: Act CLXIV of 2005 on Trade, Government Decree No. 213/1996 (XII.23.) on Travel Organisation and Agency Activities.

IT: Law 135/2001 Articles 7.5 and 6; and

Law 40/2007 (DL 7/2007).

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Reservation No. 15 – Recreational, cultural and sporting services

Sector – sub-sector: Recreational services; news agency services, other sporting services

Industry classification: CPC 962 and part of 96419

Obligations concerned: Market access

National treatment

Senior management and boards of directors

Level of government: EU / Member State (unless otherwise specified)

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Description:

(a) News and press agencies (CPC 962)

With respect to National treatment (mode 3), Senior management and boards of directors:

In CY: Establishment and operation of press agencies/sub-agencies in the Republic is granted only to citizens of the Republic or European Union citizens or to legal entities governed by citizens of the Republic or European Union citizens.

Measures:

CY: Press Law (N.145/89) as amended.

(b) Other sporting services (CPC 96419)

With respect to National treatment (all modes), Senior management and boards of directors:

In AT (applies to the regional level of government): The operation of ski schools and mountain guide services is governed by the laws of the Bundesländer. The provision of these services may require nationality of a Member State of the EEA. Enterprises may be required to appoint a managing director who is a national of a Member State of the EEA.

With respect to National treatment (all modes):

In CY: Nationality requirement for the establishment of a dance school and nationality requirement for physical instructors.

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Measures:

AT: Kärntner Schischulgesetz, LGBL. Nr. 53/97;

Kärntner Berg- und Schiführergesetz, LGBL. Nr. 25/98;

NÖ- Sportgesetz, LGBL. Nr. 5710;

OÖ- Sportgesetz, LGBL. Nr. 93/1997;

Salzburger Schischul- und Snowboardschulgesetz, LGBL. Nr. 83/89;

Salzburger Bergführergesetz, LGBL. Nr. 76/81;

Steiermärkisches Schischulgesetz, LGBL. Nr. 58/97;

Steiermärkisches Berg- und Schiführergesetz, LGBL. Nr. 53/76;

Tiroler Schischulgesetz. LGBL. Nr. 15/95;

Tiroler Bergsportführergesetz, LGBL. Nr. 7/98;

Vorarlberger Schischulgesetz, LGBL. Nr. 55/02 §4 (2)a;

Vorarlberger Bergführergesetz, LGBL. Nr. 54/02; and

Wien: Gesetz über die Unterweisung in Wintersportarten, LGBL. Nr. 37/02.

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CY: Law 65(I)/1997 as amended;

Law 17(I) /1995 as amended; and

the 1995/2012 Gymnastics Private Schools Regulations, as amended.

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Reservation No. 16 – Transport services and services auxiliary to transport services

Sector – sub-sector:	Transport services – fishing and water transportation – any other commercial activity undertaken from a ship; water transportation and auxiliary services for water transport; rail transport and auxiliary services to rail transport; road transport and services auxiliary to road transport; services auxiliary to air transport services; provision of combined transport services
Industry classification:	CPC 5133, 5223, 711, 712, 721, 741, 742, 743, 744, 745, 748, 749, 7461, 7469, 83103, 86751, 86754, 8730 and 882
Obligations concerned:	Market access National treatment Most-favoured-nation treatment Senior management and boards of directors Local presence
Level of government:	EU / Member State (unless otherwise specified)

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Description:

- (a) Maritime transport and auxiliary services for maritime transport. Any commercial activity undertaken from a ship (CPC 5133, 5223, 721, Part of 742, 745, 74540, 74520, 74590 and 882)

With respect to Market access (all modes), National treatment, (all modes), Senior management and boards of directors, Most-favoured-nation treatment (all modes):

In BG: Feeder services and the repositioning of empty containers are considered as cabotage in national legislation, when provided in Bulgarian maritime waters, and are reserved to fleets operating under the national or European Union flag, or under other flags, provided this is stipulated under an international treaty, to which the Republic of Bulgaria is a party, or a decision of the Council of Ministers.

In ES: Cabotage navigation for commercial purposes is reserved for Spanish merchant ships, except as provided in European Union regulations. Feeder and repositioning of empty containers for commercial purposes are considered cabotage under the relevant national laws.

Exceptionally, when there are no suitable and available Spanish merchant ships, and for the time that such circumstance lasts, Spanish shipping companies may be authorised by the relevant Ministry to use foreign merchant ships to carry out cabotage activities.

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In EL: Feeder services and repositioning of empty containers between Greek ports are considered as "cabotage" according to the "Communication of the Commission on the interpretation of Council Regulation (EEC) No 3577/92 applying the principle of freedom to provide services to maritime transport within Member States (maritime cabotage)" and therefore are reserved for European Union flagged vessels in accordance with the article 166, par. 1 of the Code of Public Maritime Law. The provision of maritime cabotage services by non-European Union flagged vessels may be allowed by a ministerial decision, on a case by case basis, when there are no vessels allowed to perform maritime cabotage, in exceptional situations of transport needs and for the transport of special cargoes, in accordance with art. 166 para 4 of the Code of Public Maritime Law.

Measures:

BG: Merchant Shipping Code, Article 6.

ES: Real Decreto Legislativo 2/2011, de 5 de septiembre, por el que se aprueba el Texto Refundido de la Ley de Puertos del Estado y de la Marina Mercante (Royal Legislative Decree 2/2011, 5 September, Approving the Consolidated Text of the Law on State Ports and the Merchant Marine).

EL: Code of Public Maritime Law (L. 187/1973).

With respect to Market access (all modes):

In the EU: For port services, the managing body of a port, or the competent authority, may limit the number of providers of port services for a given port service.

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Measures:

EU: Article 6 of Regulation (EU) 2017/352 of the European Parliament and of the Council¹.

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In BG: The carriage and any activities related to hydraulic-engineering and underwater technical works, prospecting and extraction of mineral and other inorganic resources, pilotage, bunkering, receipt of waste, water-and-oil mixtures and other such, performed by vessels in the internal waters, and the territorial sea of Bulgaria, may only be performed by vessels flying the Bulgarian flag or vessels flying the flag of another Member State.

The number of the service suppliers at the ports may be limited depending on the objective capacity of the port, which is decided by an expert commission, set up by the Minister of Transport, Information Technology and Communications.

Nationality requirement for supporting services. The master and the chief engineer of the vessel shall mandatorily be nationals of a Member State of the EEA, or of the Swiss Confederation (CPC 5133, 5223, 721, 74520, 74540, 74590 and 882).

¹ Regulation (EU) 2017/352 of the European Parliament and of the Council of 15 February 2017 establishing a framework for the provision of port services and common rules on the financial transparency of ports (OJ EU L 57, 3.3.2017, p. 1).

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Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria; Ordinance for the condition and order for selection of Bulgarian carriers for carriage of passengers and cargoes under international treaties; and Ordinance 3 for servicing of unmanned vessels.

With respect to Market access (all modes):

In BG: Regarding supporting services for public transport carried out in Bulgarian ports, in ports having national significance, the right to perform supporting activities is granted through a concession contract. In ports having regional significance, this right is granted by a contract with the owner of the port (CPC 74520, 74540 and 74590).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria.

With respect to Local presence:

In DK: Pilotage-providers may only conduct pilotage service in Denmark, if they are domiciled in the EEA and registered and approved by the Danish Authorities in accordance with the Danish Act on Pilotage (CPC 74520).

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Measures:

DK: Danish Pilotage Act, §18.

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In DE (applies also to the regional level of government): A vessel that does not belong to a national of a Member State may only be used for activities other than transport and auxiliary services in the German federal waterways after specific authorisation. Waivers for non-European Union vessels may only be granted if no European Union vessels are available or if they are available under very unfavourable conditions, or on the basis of reciprocity. Waivers for vessels flying under the Indian flag may be granted on the basis of reciprocity (§ 2 paragraph 3 KüSchVO). All activities falling within the scope of the pilot law are regulated and accreditation is restricted to nationals of the EEA or the Swiss Confederation. Provision and Operation of facilities for pilotage is restricted to public authorities or companies, which are designated by them.

For rental or leasing of seagoing vessels with or without operators, and for rental or leasing without operator of non-seagoing vessels, the conclusion of contracts for freight transport by ships flying a foreign flag or the chartering of such vessels may be restricted, depending on the availability of ships flying under the German flag or the flag of another Member State.

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Transactions between residents and non-residents concerning:

- (i) rental of inland waterway transport vessels, which are not registered in the economic area;
- (ii) transport of freight with such inland waterway transport vessels; or
- (iii) towing services by such inland waterway transport vessels,

within the economic area may be restricted (Water transport, Supporting services for water transport, Rental of ships, Leasing services of ships without operators (CPC 721, 745, 83103, 86751, 86754 and 8730)).

Measures:

DE: Gesetz über das Flaggenrecht der Seeschiffe und die Flaggenführung der Binnenschiffe (Flaggenrechtsgesetz; Flag Protection Act);

Verordnung über die Küstenschifffahrt (KüSchV);

Gesetz über die Aufgaben des Bundes auf dem Gebiet der Binnenschifffahrt (Binnenschifffahrtsaufgabengesetz – BinSchAufgG);

Verordnung über Befähigungszeugnisse in der Binnenschifffahrt (Binnenschifferpatentverordnung – BinSchPatentV);

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Gesetz über das Seelotswesen (Seelotsgesetz – SeeLG);

Gesetz über die Aufgaben des Bundes auf dem Gebiet der Seeschifffahrt (Seeaufgabengesetz – SeeAufgG); and

Verordnung zur Eigensicherung von Seeschiffen zur Abwehr äußerer Gefahren (See-Eigensicherungsverordnung – SeeEigensichV).

With respect to Market access (all modes), National treatment (all modes):

In FI: supporting services for maritime transport when provided in Finnish maritime waters are reserved to fleets operating under the national, European Union or Norwegian flag (CPC 745).

Measures:

FI: Merilaki (Maritime Act) (674/1994); and

Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 4.

With respect to Market access (mode 3):

In EL: Public monopoly imposed in port areas for cargo handling services (CPC 741).

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In IT: An economic needs test is applied for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment (CPC 741).

Measures:

EL: Code of Public Maritime Law (Legislative Decree 187/1973).

IT: Shipping Code;

Law 84/1994; and

Ministerial decree 585/1995.

(b) Rail transport and auxiliary services to rail transport (CPC 711 and 743)

With respect to Market access (all modes), National treatment (all modes):

In BG: Only nationals of a Member State may provide rail transport or supporting services for rail transport in Bulgaria. A licence to carry out passenger or freight transportation by rail is issued by the Minister of Transport to railway operators registered as traders (CPC 711 and 743).

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Measures:

BG: Rail Transport Act, Articles 37 and 48.

With respect to Market access (mode 3):

In LT: The exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 % owned, by the state (CPC 711).

Measures:

LT: Railway transport Code of the Republic of Lithuania of 22 April 2004 No. IX-2152 as amended by 8 June 2006 No. X-653.

- (c) Road transport and services auxiliary to road transport (CPC 712, 7121, 7122, 71222 and 7123)

With respect to Market access (all modes), National treatment (all modes):

In AT: (with respect also to Most-favoured-nation treatment): For passenger and freight transportation, exclusive rights or authorisations may only be granted to nationals of the Contracting Parties of the EEA and to juridical persons of the European Union having their headquarters in Austria. Licences are granted on non-discriminatory terms, under conditions of reciprocity (CPC 712).

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Measures:

AT: Güterbeförderungsgesetz (Goods Transportation Act), BGBl. Nr. 593/1995; § 5;

Gelegenheitsverkehrsgesetz (Occasional Traffic Act), BGBl. Nr. 112/1996; § 6; and

Kraftfahrliniengesetz (Law on Scheduled Transport), BGBl. I Nr. 203/1999 as amended, §§ 7 and 8.

With respect to National Treatment (all modes), Most-favoured-nation treatment (all modes):

In EL: For operators of road freight transport services. In order to engage in the occupation of road freight transport operator a Hellenic licence is needed. Licences are granted on non-discriminatory terms, under condition of reciprocity (CPC 7123).

Measures:

EL: Licensing of road freight transport operators: Greek law 3887/2010 (Government Gazette A' 174), as amended by Article 5 of law 4038/2012 (Government Gazette A' 14).

With respect to Market access (mode 3):

In IE: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment (CPC 7121 and CPC 7122).

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In MT: Taxis – numerical restrictions on the number of licences apply.

Karozzini (horse drawn carriages): Numerical Restrictions on the number of licences apply (CPC 712).

In 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 (CPC 71222).

Measures:

IE: Public Transport Regulation Act 2009.

MT: Taxi Services Regulations (SL499.59).

PT: Decree-Law 41/80, August 21.

With respect to Market access (mode 3), Local presence:

In CZ: Incorporation in the Czech Republic is required (no branches).

Measures:

CZ: Act no. 111/1994 Coll., on Road Transport.

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With respect to National treatment (all modes), Most-favoured-nation treatment (all modes),
Local presence:

In SE: In order to engage in the occupation of road transport operator, a Swedish licence is needed. Criteria for receiving a taxi licence include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment).

Criteria for receiving a licence for other road transport operators require that the company be established in the European Union, have an establishment situated in Sweden and have appointed a natural person to act as the transport manager, who must be a resident in the European Union.

Measures:

SE: Yrkestrafiklag (2012:210) (Act on professional traffic);

Yrkestrafikförordning (2012:237) (Government regulation on professional traffic);

Taxitrafiklag (2012:211) (Act on Taxis); and

Taxitrafikförordning (2012:238) (Government regulation on taxis).

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With respect to Local presence:

In SK: Provision of road transport services requires incorporation or residency in a Member State.

Measures:

SK: Coll. 56/2012 on Road Transport.

(d) Services auxiliary to air transport services

With respect to Market access (mode 3), National treatment (mode 3):

In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases at airports, the possibility to supply certain categories of services will depend on the size of the airport. The number of suppliers in each airport may be limited due to available space constraints, and to not less than two suppliers for other reasons.

Measures:

PL: Polish Aviation Law of 3 July 2002, Articles 174.2 and 174.3 3.

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With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes), Local Presence:

In the EU: For groundhandling services, establishment within the European Union territory may be required. The level of openness of groundhandling services depends on the size of airport. The number of suppliers in each airport may be limited. For "big airports", this limit may not be less than two suppliers. Reciprocity is required.

In BE (applies also to the regional level of government): For groundhandling services, reciprocity is required.

Measures:

EU: Council Directive 96/67/EC of 15 October 1996¹.

BE: Arrêté Royal du 6 novembre 2010 réglementant l'accès au marché de l'assistance en escale à l'aéroport de Bruxelles-National (Article 18);

Besluit van de Vlaamse Regering betreffende de toegang tot de grondaafhandelingsmarkt op de Vlaamse regionale luchthavens (Article 14); and

Arrêté du Gouvernement wallon réglementant l'accès au marché de l'assistance en escale aux aéroports relevant de la Région wallonne (Article 14).

¹ Council Directive 96/67/EC of 15 October 1996 on access to the groundhandling market at Community airports (OJ EC L 272, 25.10.1996, p. 36).

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(e) Supporting services for all modes of transport (part of CPC 748)

With respect to Local presence:

The EU (applies also to the regional level of government): Customs clearance services may only be provided by European Union residents or juridical persons established in the European Union.

Measures:

EU: Regulation (EU) No 952/2013 of the European Parliament and of the Council¹

(f) Provision of combined transport services (CPC 711, 712, 7212, 741, 742, 743, 744, 745, 748 and 749)

With respect to Market access (mode 3), Local presence:

The EU (applies also to the regional level of government): With the exception of FI: only hauliers established in a Member State who meet the conditions of access to the occupation and access to the market for transport of goods between Member States may, in the context of a combined transport operation between Member States, carry out initial or final road haulage legs which form an integral part of the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply.

¹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ EU L 269, 10.10.2013, p. 1).

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Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.

Measures:

EU: Directive 1992/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States.

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Reservation No. 17 – Mining and Energy related activities

Sector – sub-sector:	Mining and quarrying – energy producing materials; mining and quarrying – metal ores and other mining; Energy related activities – production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; and services incidental to energy distribution
Industry classification:	CPC 5115, 63297, 713, part of 742, 8675, 883 and 887
Obligations concerned:	Market access National treatment Senior management and boards of directors Local presence Most-favoured-nation treatment
Level of government:	EU / Member State (unless otherwise specified)

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Description:

(a) Mining and quarrying (CPC 5115, 7131, 8675 and 883)

With respect to Market access (mode 3):

In IT (applies also to the regional level of government for exploration): Mines belonging to the State have specific exploration and mining rules. Prior to any exploitation activity, a permit for exploration is needed ("permesso di ricerca", Article 4 Royal Decree 1447/1927). This permit has a duration, defines exactly the borders of the ground under exploration and more than one exploration permit may be granted for the same area to different persons or companies (this type of licence is not necessarily exclusive). In order to cultivate and exploit minerals, an authorisation ("concessione", Article 14) from the regional authority is required (CPC 8675, 883).

Measures:

IT: Exploration services: Royal Decree 1447/1927; and

Legislative Decree 112/1998, Article 34.

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With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In SK: For mining, activities related to mining and geological activity, incorporation in the EEA is required (no branching). Mining and prospecting activities covered by Act of the Slovak Republic 44/1988 on protection and exploitation of natural resources are regulated on a non-discriminatory basis, including through public policy measures seeking to ensure the conservation and protection of natural resources and the environment such as the authorisation or prohibition of certain mining technologies. For greater certainty, such measures include the prohibition of the use of cyanide leaching in the treatment or refining of minerals, the requirement of a specific authorisation in the case of fracking for activities of prospecting, exploration or extraction of oil and gas, as well as prior approval by local referendum in the case of nuclear/radioactive mineral resources. This does not increase the non-conforming aspects of the existing measure for which the reservation is taken. (CPC 5115, 7131, 8675 and 883).

Measures:

SK: Act 51/1988 on Mining, Explosives and State Mining Administration; and Act 569/2007 on Geological Works, Act 44/1988 on protection and exploitation of natural resources.

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With respect to Market access (mode 3), Local presence:

In FI: The exploration for and exploitation of mineral resources are subject to a licensing requirement, which is granted by the Government in relation to the mining of nuclear material. A permit of redemption for a mining area is required from the Government. Permission may be granted to a natural person resident in the EEA or a juridical person established in the EEA. An economic needs test may apply (CPC 5115, 883, 8675).

In IE: Exploration and mining companies operating in Ireland are required to have a presence there. In the case of minerals exploration, there is a requirement that companies (Irish and foreign) employ either the services of an agent or a resident exploration manager in Ireland while work is being undertaken. In the case of mining, it is a requirement that a State Mining Lease or License be held by a company incorporated in Ireland. There are no restrictions as to ownership of such a company (CPC 883).

Measures:

FI: Kaivoslaki (Mining Act) (621/2011); and

Ydinenergi laki (Nuclear Energy Act) (990/1987).

IE: Minerals Development Acts 1940 – 2017; and Planning Acts and Environmental Regulations.

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With respect to Local presence:

In LT: All subsurface mineral resources (energy, metals, industrial and construction minerals) in Lithuania are of exclusive state-ownership. Licenses of geological exploration or exploitation of mineral resources may be granted to a natural person resident in the European Union and in the EEA or a juridical person established in the European Union and in the EEA.

Measures:

LT: The Constitution of the Republic of Lithuania, 1992, The Underground Law No. I-1034, 1995, new redaction from 01-07-2020 as amended on 08-06-2023 No. XIV-2040.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining (CPC 883, CPC 8675).

Measures:

SI: Zakon o rudarstvu, Uradni list RS, št. 14/14 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 81/24 (Mining Act, Official Gazette of the Republic of Slovenia, No. 14/14 – official consolidated text, as last amended No. 81/24).

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- (b) Production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; services incidental to energy distribution (CPC 63297, 713, part of 742, 74220 and 887)

With respect to Market access (mode 3):

In DK: The owner or user intending to establish gas infrastructure or a pipeline for the transport of crude or refined petroleum and petroleum products and of natural gas must obtain a permit from the local authority before commencing work. The number of such permits which are issued may be limited (CPC 7131).

In MT: EneMalta plc has a monopoly for the provision of electricity (CPC 887).

Measures:

DK: Lov om naturgasforsyning, LBK 1127 05/09/2018, lov om varmforsyning, LBK 64 21/01/2019, lov om Energinet, LBK 997 27/06/2018. Bekendtgørelse nr. 1257 af 27. november 2019 om indretning, etablering og drift af olietanke, rørsystemer og pipelines (Order no. 1257 of November 27th, 2019, on the arrangement, establishment and operation of oil tanks, piping systems and pipelines).

MT: EneMalta Act Cap. 272 and EneMalta (Transfer of Assets, Rights, Liabilities & Obligations) Act Cap. 536.

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With respect to Market access (mode 3), National treatment (all modes), Senior management and boards of directors, Local presence:

In AT: With regard to the transportation of gas authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be nationals of a Member State of the EEA. With regard to the activity performed by a balance responsible party authorisation is only granted to Austrian citizens or citizens of another Member State of the European Union or of the EEA.

The competent authority may waive the nationality and domiciliation requirements where the operation of the network is considered to be in the public interest.

For the transportation of goods other than gas and water, the following applies:

- (i) with regard to natural persons, authorisation is only granted to EEA-nationals who must have a seat in Austria; and
- (ii) enterprises and partnerships must have their seat in Austria. An Economic Needs Test or interest test is applied. Cross border pipelines must not jeopardise Austria's security interests and its status as a neutral country. Enterprises and partnerships have to appoint a managing director who must be a national of a Member State of the EEA. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest (CPC 713).

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Measures:

AT: Rohrleitungsgesetz (Law on Pipeline Transport), BGBl. Nr. 411/1975 as amended, §§ 5, 15; Gaswirtschaftsgesetz 2011 (Natural Gas Act), BGBl. I Nr. 107/2011 as amended, §§ 43, 44, 90, 93.

With respect to Market access (mode 3), National treatment (all modes), Senior management and boards of director, Local presence (applies only to the regional level of government):

In AT: With regard to transmission and distribution of electricity authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. If the operator appoints a managing director or a leaseholder, the domicile requirement is waived.

Juridical persons (enterprises) and partnerships must have their seat in the EEA. They must appoint a managing director or a leaseholder, both of whom must be nationals of a Member State of the EEA domiciled in the EEA.

The competent authority may waive the domicile and nationality requirements where the operation of the network is considered to be in the public interest (CPC 887).

Measures:

AT: Burgenländisches Elektrizitätswesengesetz 2006, LGBL. Nr. 59/2006 as amended;

Niederösterreichisches Elektrizitätswesengesetz, LGBL. Nr. 7800/2005 as amended;

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Oberösterreichisches Elektrizitätswirtschafts- und - organisationsgesetz 2006), LGBL.

Nr. 1/2006 as amended;

Salzburger Landeselektrizitätsgesetz 1999 (LEG),LGBL. Nr. 75/1999 as amended;

Tiroler Elektrizitätsgesetz 2012 – TEG 2012, LGBL. Nr. 134/2011 as amended;

Vorarlberger Elektrizitätswirtschaftsgesetz, LGBL. Nr. 59/2003 as amended;

Wiener Elektrizitätswirtschaftsgesetz 2005 – WEIWG 2005, LGBL. Nr. 46/2005 as amended;

Steiermärkisches Elektrizitätswirtschafts- und Organisationsgesetz(ELWOG), LGBL. Nr. 70/2005 as amended;

Kärntner Elektrizitätswirtschafts-und Organisationsgesetz(ELWOG), LGBL. Nr. 24/2006 as amended.

With respect to Market access (mode 3), Local presence:

In CZ: For electricity generation, transmission, distribution, trading, and other electricity market operator activities, as well as gas generation, transmission, distribution, storage and trading, as well as heat generation and distribution, authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a juridical person established in the European Union. Exclusive rights exist with regard to electricity and gas transmission and market operator licences (CPC 7131, 63297, 742, 887).

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In LT: The licences for transmission, distribution, public supply and organizing of trade of electricity may only be issued to juridical persons established in the Republic of Lithuania or branches of foreign juridical persons or other organisations of another Member State established in the Republic Lithuania. The permits to generate electricity, develop electricity generation capacities and build a direct line may be issued to individuals with residency in the Republic of Lithuania or to juridical persons established in the Republic of Lithuania, or to branches of juridical persons or other organisations of another Member States established in the Republic of Lithuania. This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of electricity (CPC 887).

In the case of fuels, establishment is required. Licences for transmission and distribution, storage of fuels and liquefaction of natural gas may only be issued to juridical persons established in the Republic of Lithuania or branches of juridical persons or other organisations (subsidiaries) of another Member State established in the Republic Lithuania.

This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of fuels (CPC 713 and CPC 887).

In PL: the following activities are subject to licensing under the Energy Law Act:

- (i) generation of fuels or energy, except for: generation of solid or gaseous fuels; generation of electricity using electricity sources of the total capacity of not more than 50 MW other than renewable energy sources; cogeneration of electricity and heat using sources of the total capacity of not more than 5 MW other than renewable energy sources; generation of heat using the sources of the total capacity of not more than 5 MW;

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- (ii) storage of gaseous fuels in storage installations, liquefaction of natural gas and regasification of liquefied natural gas at LNG installations, as well as the storage of liquid fuels, except for: the local storage of liquid gas at installations of the capacity of less than 1 MJ/s capacity and the storage of liquid fuels in retail trade;
- (iii) transmission or distribution of fuels or energy, except for: the distribution of gaseous fuels in grids of less than 1 MJ/s capacity and the transmission or distribution of heat if the total capacity ordered by customers does not exceed 5 MW;
- (iv) trade in fuels or energy, except for: the trade in solid fuels; the trade in electricity using installations of voltage lower than 1 kV owned by the customer; the trade in gaseous fuels if their annual turnover value does not exceed the equivalent of EUR 100,000; the trade in liquid gas, if the annual turnover value does not exceed EUR 10,000; and the trade in gaseous fuels and electricity performed on commodity exchanges by brokerage houses which conduct the brokerage activity on the exchange commodities on the basis of the Act of 26 October 2000 on commodity exchanges, as well as the trade in heat if the capacity ordered by the customers does not exceed 5 MW. The limits on turnover do not apply to wholesale trade services in gaseous fuels or liquid gas or to retail services of bottled gas.

A licence may only be granted by the competent authority to an applicant that has registered their principal place of business or residence in the territory of a Member State of the EEA or the Swiss Confederation (CPC 63297, 74220 and CPC 887).

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Measures:

CZ: Act No. 458/2000 Coll on Business conditions and public administration in the energy sectors (The Energy Act).

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973, new redaction from 1 August 2011 No XI-1564, last amendment 25 June 2020 No. XIII-3140; Law on Electricity of the Republic of Lithuania of 20 July 2000 No VIII-1881, new redaction from 7 February 2012, last amendment 20 of October 2020 No. XIII-3336; Law on Necessary measures to protect against non-safe nuclear electrical threats from third countries of 20 April 2017 No XIII-306, last amendment on 19 December 2019 No. XIII-2705; [IN1: and] Law on Renewable energy sources of the Republic of Lithuania of 12 May 2011 No. XI-1375.

PL: Energy Law Act of 10 April 1997, Articles 32 and 33.

With respect to Local presence:

In SI: The production, trading, supply to final customers, transmission and distribution of electricity and natural gas is subject to establishment in the European Union (CPC 7131 and CPC 887).

Measures:

SI: Energetski zakon, Uradni list RS, št. 38/24 (Energy Act, Official Gazette of the Republic of Slovenia, No. 38/24); and Zakon o rudarstvu, Uradni list RS, št. 14/14 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 81/24 (Mining Act, Official Gazette of the Republic of Slovenia, No. 14/14 – official consolidated text, as last amended No. 81/24).

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Reservation No. 18 – Agriculture, fishing and manufacturing

Sector – sub-sector: Services incidental to agriculture, hunting, forestry; animal and reindeer husbandry, fishing and aquaculture; publishing, printing and reproduction of recorded media

Industry classification: CPC 881, 882 and 88442

Obligations concerned: Market access

National treatment

Most-favoured-nation treatment

Senior management and boards of directors

Local presence

Level of government: EU / Member State (unless otherwise specified)

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Description:

(a) Services incidental to agriculture, hunting and forestry (CPC 881)

With respect to National treatment (mode 3)

In the EU: The intervention agencies designated by the Member States of the European Union shall buy cereals which have been harvested in the European Union. No export refund shall be granted on rice imported from and re-exported to any third country. Only European Union rice producers may claim compensatory payments.

Measures:

EU: Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (Single CMO Regulation).

With respect to Market access (all modes), National treatment (all modes):

In FI: Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

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In SE: The Sami people are granted an exclusive right to reindeer husbandry.

Measures:

FI: Poronhoitolaki (Reindeer Husbandry Act) (848/1990), Chapter 1, s. 4, Protocol 3 to the Accession Treaty of Finland.

SE: Reindeer Husbandry Act (1971:437), section 1.

(b) Services incidental to fishing and aquaculture (CPC 882)

With respect to Market access (all modes), National treatment (all modes):

In BG: The taking of marine and river-living biological resources, performed by vessels in the internal marine waters, and the territorial sea of Bulgaria, shall be performed by vessels flying the flag of Bulgaria. A foreign ship (third country vessel) may not engage in commercial fishing in the exclusive economic zone save on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode

In FR: A French vessel flying the French flag may be issued a fishing authorisation or may be allowed to fish on the basis of national quotas only when a real economic link on the territory of the France is established and the vessel is directed and controlled from a permanent establishment located on the territory of France (CPC 882).

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Measures:

BG: Article 49, Law on the maritime spaces, inland waterways and ports of the Republic of Bulgaria

FR: Code rural et de la pêche maritime.

- (c) Services incidental to manufacturing - Publishing, printing and reproduction of recorded media (CPC 88442)

With respect to Market access (all modes), National treatment (all modes), Local presence:

In LV: Only juridical persons incorporated in Latvia, and natural persons of Latvia have the right to found and publish mass media. Branches are not allowed (CPC 88442).

Measures:

LV: Law on the Press and Other Mass Media, s. 8.

With respect to National treatment (all modes), Local presence:

In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden (CPC 88442).

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Measures:

SE: Freedom of the press act (1949:105);

Fundamental law on Freedom of Expression (1991:1469); and

Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
