

ANNEX 8C
Most-Favoured-Nation Treatment Sectoral Coverage

Schedule of India

1. The reference to “CPC” against specific sectors or sub-sectors is a reference to 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).
2. India reserves the right to adopt or maintain any measure that accords differential treatment pursuant to:
 - (a) any existing or future bilateral or multilateral agreement which:
 - (i) creates an internal market in services and investment;
 - (ii) grants the right of establishment of commercial presence; or
 - (iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and investment means an area without internal frontiers in which the free movement of services, capital, and persons is ensured.

The right of establishment of commercial presence means an obligation to abolish in substance all barriers to establishment of commercial presence among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment of commercial presence shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate juridical persons under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation means:

- (i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or
- (ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.

- (b) any existing or future bilateral or multilateral agreement between India and any country or countries included in the United Nations list of Least

Developed Countries (“LDCs”) for as long as any such country or countries do not graduate from the LDC category.^{1,2}

3. Subject to paragraph 2, India shall accord to services and service suppliers of the UK treatment no less favourable than that it accords to like services and service suppliers of a non-party in respect of the following sectors and subsectors:
- (a) Accounting and Auditing Services (CPC 862);
 - (b) Taxation Services (CPC 863);
 - (c) Architectural Services (CPC 8671);
 - (d) Urban Planning and landscape architectural services (CPC 8674);
 - (e) Engineering Services (CPC 8672);
 - (f) Integrated Engineering Services (CPC 8673);
 - (g) Medical and dental services (CPC 9312);
 - (h) Veterinary Services (CPC 932);
 - (i) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191);
 - (j) Consultancy services related to the installation of computer hardware (CPC 841);
 - (k) Software implementation services (CPC 842);
 - (l) Data processing services (CPC 843);
 - (m) Data base services (CPC 844);
 - (n) Other computer and related services (CPC 845, 849);
 - (o) R & D services on natural sciences and engineering (CPC 851);
 - (p) Interdisciplinary R & D services (CPC 853);
 - (q) Advertising Services (CPC 871);
 - (r) Services incidental to agriculture (CPC 8811);

¹ In respect of LDCs that share land border with India, this paragraph shall apply even after graduation of such countries from the LDC category.

² This subparagraph shall not apply to differential treatment accorded by India to services and service suppliers of any country that is party to a multilateral agreement covered by this subparagraph, if that country is not an LDC.

- (s) Services incidental to manufacturing (CPC 884, 885);
- (t) Services incidental to forestry (CPC 8814);
- (u) Management consulting services – excluding services relating to legal consultancy (part of CPC 865);
- (v) Services related to management consulting (CPC 866);
- (w) Related scientific and technical consulting services (CPC 8675);
- (x) Building cleaning services (CPC 874);
- (y) Photographic services (CPC 875);
- (z) Packaging services (CPC 876);
- (aa) Convention services (CPC 87909);
- (bb) Interior design services (part of CPC 87907);
- (cc) General construction work for buildings (CPC 512);
- (dd) Installation and assembly work (CPC 514, 516);
- (ee) Building completion and finishing work (CPC 517);
- (ff) Whole Sale Trade services (CPC 622);
- (gg) Retailing Services (CPC 631, 632, 6111, 6113, 6121);
- (hh) Higher education services (CPC 923);
- (ii) Adult education services (CPC 924);
- (jj) Sewage services (CPC 9401);
- (kk) Refuse disposal services (CPC 9402);
- (ll) Sanitation and similar services (CPC 9403);
- (mm) Other environmental services (CPC 9404, 9405, 9406, 9409);
- (nn) Hospital services (CPC 9311);
- (oo) Hotels and restaurants (incl. catering) (CPC 641,642,643);
- (pp) Travel agencies and tour operators services (CPC 7471); and
- (qq) Tourist guides services (CPC 7472).