

(1)	(2)	(3)	or (4)
	— Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils;			
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product		
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols;			
	— Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product		
	— Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823		
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:			
	— The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	-- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁸⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁸⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁸⁾	
	— Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
3916 to 3919	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3920 ⁽⁹⁾	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3921 to 3926	Articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	— Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	— Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product		
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product		
ex 4302	Tanned or dressed furskins, assembled:			
	— Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		
	— Other	Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product		
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing		
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing		
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:			
	— Sanded or end-jointed	Sanding or end-jointing		
	— Beadings and mouldings	Beading or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces		

(1)	(2)	(3)	or	(4)
ex 4418	— Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		
	— Beadings and mouldings	Beading or moulding		
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product		
4503	Articles of natural cork	Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48 ⁽¹⁰⁾	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and		

(1)	(2)	(3)	or	(4)
		— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911		
4910	Calendars of any kind, printed, including calendar blocks:			
	— Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	— Other	Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁵⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5007	Woven fabrics of silk or of silk waste:			

(1)	(2)	(3)	or (4)
	— Incorporating rubber thread	Manufacture from single yarn ⁽⁵⁾	
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁵⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	— Incorporating rubber thread	Manufacture from single yarn ⁽⁵⁾	
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper	

(1)	(2)	(3)	or (4)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁵⁾: — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	— Incorporating rubber thread	Manufacture from single yarn ⁽⁵⁾	
	— Other	Manufacture from ⁽⁵⁾: — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	or	(4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁵⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	— Incorporating rubber thread	Manufacture from single yarn ⁽⁵⁾		
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — jute yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽⁵⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5407 and 5408	Woven fabrics of man-made filament yarn:			
	— Incorporating rubber thread	Manufacture from single yarn ⁽⁵⁾		

(1)	(2)	(3)	or (4)
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁵⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	— Incorporating rubber thread	Manufacture from single yarn ⁽⁵⁾	
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent	

(1)	(2)	(3)	or	(4)
		finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials		
5602	Felt, whether or not impregnated, coated, covered or laminated:			
	— Needleloom felt	Manufacture from ⁽⁵⁾ : — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product		
	— Other	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		
	— Other	Manufacture from ⁽⁵⁾ : — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or		

(1)	(2)	(3)	or	(4)
		— paper-making materials		
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
Chapter 57	Carpets and other textile floor coverings:			
	— Of needleloom felt	Manufacture from ⁽⁵⁾ : — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing		
	— Of other felt	Manufacture from ⁽⁵⁾ : — natural fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn or jute yarn, — synthetic or artificial filament yarn, — natural fibres, or		

(1)	(2)	(3)	or	(4)
		— man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:			
	— Combined with rubber thread	Manufacture from single yarn ⁽⁵⁾		
	— Other	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:			
	— Containing not more than 90 % by weight of textile materials	Manufacture from yarn		

(1)	(2)	(3)	or	(4)
	— Other	Manufacture from chemical materials or textile pulp		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽⁵⁾		
5905	Textile wall coverings:			
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5906	Rubberised textile fabrics, other than those of heading 5902:			
	— Knitted or crocheted fabrics	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		

(1)	(2)	(3)	or	(4)
	— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials		
	— Other	Manufacture from yarn		
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product		
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:			
	— Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric		
	— Other	Manufacture from materials of any heading, except that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use:			
	— Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310		
	— Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from ⁽⁵⁾ : — coir yarn, — the following materials: -- yarn of polytetrafluoroethylene ⁽¹¹⁾ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽¹¹⁾ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽¹¹⁾ ,		

(1)	(2)	(3)	or	(4)
		-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp		
	— Other	Manufacture from ⁽⁵⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
Chapter 61 ⁽¹²⁾	Articles of apparel and clothing accessories, knitted or crocheted:			
	— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ⁽⁵⁾ ⁽¹³⁾		
	— Other	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
ex Chapter 62 ⁽¹⁴⁾	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽⁵⁾ ⁽¹³⁾		
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹³⁾		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽¹³⁾		

(1)	(2)	(3)	or	(4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	— Embroidered	Manufacture from unbleached single yarn ⁽⁵⁾ ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹³⁾		
	— Other	Manufacture from unbleached single yarn ⁽⁵⁾ ⁽¹³⁾ or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product		
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:			
	— Embroidered	Manufacture from yarn ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹³⁾		
	— Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽¹³⁾		
	— Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— Other	Manufacture from yarn ⁽¹³⁾		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			
	— Of felt, of nonwovens	Manufacture from ⁽⁵⁾ : — natural fibres, or — chemical materials or textile pulp		
	— Other:			
	-- Embroidered	Manufacture from unbleached single yarn ⁽¹³⁾ ⁽¹⁵⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product		
	-- Other	Manufacture from unbleached single yarn ⁽¹³⁾ ⁽¹⁵⁾		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁵⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:			
	— Of nonwovens	Manufacture from ⁽⁵⁾ ⁽¹³⁾ : — natural fibres, or — chemical materials or textile pulp		
	— Other	Manufacture from unbleached single yarn ⁽⁵⁾ ⁽¹³⁾		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes			
	— with customs value above 10 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		

(1)	(2)	(3)	or	(4)
	— with customs value of 10 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406		
6402	Other footwear with outer soles and uppers of rubber or plastics			
	— with customs value above 8 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	— with customs value of 8 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406		
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather			
	— with customs value above 24 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	— with customs value of 24 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406		
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials			
	— with customs value above 13 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	— with customs value of 13 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406		
6405	Other footwear			
	— with customs value above 9 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	— with customs value of 9 EUR or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹³⁾		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6802	Marble, travertine and alabaster	Manufacture from materials of any heading, except that of the product and heading 2515		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹⁶⁾	Manufacture from non-coated glass-plate substrate of heading 7006		

(1)	(2)	(3)	or (4)
	— Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	— Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110	

(1)	(2)	(3)	or	(4)
		or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product		
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206		
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207		
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207		
ex 7218 91 and ex 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 721810		
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218		
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218		
ex 7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 722410		
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224		

(1)	(2)	(3) or (4)	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	or	(4)
7403	Refined copper and copper alloys, unwrought:			
	— Refined copper	Manufacture from materials of any heading, except that of the product		
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper		
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product		
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product		
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufacture from materials of any heading, except that of the product.		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium		

(1)	(2)	(3)	or	(4)
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product		
7607 ⁽¹⁷⁾	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606		
7610 and 7614	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures; Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufacture from materials of any heading, except that of the product		
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: — from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 77	Reserved for possible future use in the HS			
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7801	Unwrought lead:			
	— Refined lead	Manufacture from "bullion" or "work" lead		
	— Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used		
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product		
Chapter 81	Other base metals; cermets; articles thereof:			
	— Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product		
	— Other	Manufacture from materials of any heading, except that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product		
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings		

(1)	(2)	(3)	or (4)
		8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles;		
	— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8482	Ball or roller bearings	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	— Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof — machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof — machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof — marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: — from materials of any heading, except that of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
		— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8506	Primary cells and primary batteries	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8507	Electric accumulators, including separators therefore, whether or not rectangular (including square)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers hair curlers, curling tong heaters) and hand-dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20 % of the ex works price of the product.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
		— the value of all the non-originating materials used does not exceed the value of all the originating materials used		
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8523	— Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	— proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— "smart cards" with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	— Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
	— other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:			
	— Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	— Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— connectors for optical fibres, optical fibre bundles or cables:			
	-- of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

(1)	(2)	(3)	or (4)
	-- of ceramics	Manufacture from materials of any heading, except that of the product	
	-- of copper	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8542	Electronic integrated circuits:		
	— Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Others	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
		— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product		
8544 ⁽¹⁸⁾	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:			
	— Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Others	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or (4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotocutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:			
	— Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
	viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes			
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:			
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9105	Other clocks	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9109	Clock movements, complete and assembled	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:			
	— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		— the value of the cloth does not exceed 25 % of the ex-works price of the product, and — all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture from materials of any heading except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or (4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, materials of subheading 960891 or 960899 may be used
9609	Pencils (other than pencils of heading 9608), crayons, pencils leads pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

⁽¹⁾ See introductory Note 8.

⁽²⁾ See Note 1 in Appendix 2A for heading ex 1604.

⁽³⁾ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁽⁴⁾ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁽⁵⁾ For special conditions relating to products made of a mixture of textile materials, see introductory Note 5.

⁽⁶⁾ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

⁽⁷⁾ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

⁽⁸⁾ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

⁽⁹⁾ See Note 2 in Appendix 2A for heading 3920.

⁽¹⁰⁾ See Note 3 in Appendix 2A for headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823.

⁽¹¹⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁽¹²⁾ See Note 4 in Appendix 2A for specific subheadings of Chapter 61.

⁽¹³⁾ See Introductory Note 6.

⁽¹⁴⁾ See Note 4 in Appendix 2A for specific subheadings of Chapter 62.

⁽¹⁵⁾ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁽¹⁶⁾ SEMI – Semiconductor Equipment and Materials Institute Incorporated.

⁽¹⁷⁾ See Note 5 in Appendix 2A for subheading 7607.20.

⁽¹⁸⁾ See Note 6 in Appendix 2A for subheadings 854430, 854442, 854449, and 854460.

Appendix 2 A

ADDENDUM TO THE LIST OF WORKING AND PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

Common provisions

1. For the products described below, the following rules of origin may also apply instead of the rules set out in Appendix 2 (List of Working or Processing required to be carried out on Non-Originating Materials in order that the Product Manufactured can Obtain Originating Status) for determining if a product is originating from Central America.
2. When a product is covered by a rule of origin that is subject to quotas, the proof of origin for that product shall contain the following statement: "Product originating in accordance with Appendix 2A of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation)".
3. The Republics of the CA Party shall agree on a distribution of the regional quotas set forth in Notes 1, 2 and the relevant quota in Note 6 of this Appendix and, based on it, each Republic of the CA Party shall issue the corresponding export certificates.
4. The quotas established in Notes 4, 5 and the relevant quota in Note 6 shall be managed by the European Commission in accordance with the distribution by country established in this Appendix and with the internal allocation made by each Republic of the CA Party⁽¹⁾.
5. Importations under quotas set forth in this Appendix shall be subject to the presentation of an export certificate issued in accordance with the provisions of paragraphs 3 and 4 by the competent authority of the relevant Republic of the CA Party.
6. The modalities for the implementation of the provisions of this Appendix shall be defined jointly by the Parties. The European Commission shall adopt the necessary measures to ensure the respect of these provisions.

Note 1

1. For products of heading ex 1604 (Tunas, skipjack and bonito (*Sarda* spp.)) exported from Central America to the European Union, materials of Chapter 03 originating from Chile or Mexico in accordance with rules of origin applicable as if said materials were directly exported to the European Union, may be used for a period of three years after the entry into force of this Agreement. Six months before the expiry of this three-year period, the Parties shall hold consultations to examine the readiness of the administrative procedures necessary to apply the cumulation referred to in Article 3, paragraph 7, of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) of Part IV of this Agreement.

Additionally, for these products exported from Central America to the European Union the value set in Article 5, paragraph 2(a) of Annex II shall not exceed 15 per cent of the ex works price of the product.

2. For products of heading ex 1604 (tuna loins) the following rule shall confer origin to goods exported from Central America to the European Union within the annual quota of 4 000 metric tones:

Manufacture from materials of Chapter 03

Note 2

For products of heading 3920 (Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials) the following rule shall confer origin to goods exported from Central America to the European Union within the annual quota of 5 000 metric tones:

Manufacture from materials of any heading

Note 3

For products of headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823 the following rules shall confer origin in the case of any increase above 0 per cent of the European Union's WTO bound tariffs applicable to these products:

⁽¹⁾ If the entry into force of this Agreement corresponds to a date after 1st January and before 31st December of the same calendar year, the in quota quantity will be pro-rated on a proportional basis for the remainder of that calendar year.

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	Manufacture from materials of any heading	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from materials of any heading, except that of the product	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from materials of any heading, except that of the product	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture from materials of any heading, except that of the product	
ex 4818	Toilet paper	Manufacture from materials of any heading, except that of the product	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture from materials of any heading, except that of the product	
ex 4820	Letter pads	Manufacture from materials of any heading, except that of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from materials of any heading, except that of the product	

Note 4

1. The following rules shall confer origin for products of Chapters 61 and 62 within the following annual quotas per country:

- (a) For products of heading 6115 (Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:

Manufacture from materials of any heading except that of the product

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas per country:

Country	Units (pairs)
Costa Rica	4 000 000
El Salvador	2 500 000
Honduras	7 000 000
Panama	1 500 000

- (b) For products of Chapters 61 and 62 specified in this sub-paragraph and in sub-paragraphs (c) and (d):

Manufacture from materials of any heading except that of the product

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas per country:

Country	Units					
	Year 1 (entry into force)	Year 2	Year 3	Year 4	Year 5	From year 6
Costa Rica	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
El Salvador	9 000 000	10 157 500	11 315 000	12 472 500	13 630 000	14 787 500
Guatemala	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
Honduras	54 750 000	59 130 000	63 510 000	67 890 000	72 270 000	76 650 000
Nicaragua	8 750 000	9 537 500	10 325 000	11 112 500	11 900 000	12 687 500
Panama	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
Total	90 000 000	97 900 000	105 800 000	113 700 000	121 600 000	129 500 000

- (c) The quantities indicated under paragraph 1(b) above will be distributed as stated in the following tables below for Costa Rica, Guatemala, Honduras and Panama:

COSTA RICA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
6103 43	200 000	218 000	236 000	254 000	272 000	290 000
6105 10	600 000	654 000	708 000	762 000	816 000	870 000
6105 90	120 000	130 800	141 600	152 400	163 200	174 000
6106 10	450 000	490 500	531 000	571 500	612 000	652 500
6107 11	235 000	256 150	277 300	298 450	319 600	340 750
6107 19	70 000	76 300	82 600	88 900	95 200	101 500

COSTA RICA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6108 21	47 000	51 230	55 460	59 690	63 920	68 150
6108 22	25 000	27 250	29 500	31 750	34 000	36 250
6109 10	1 860 000	2 027 400	2 194 800	2 362 200	2 529 600	2 697 000
6111 20	200 000	218 000	236 000	254 000	272 000	290 000
6112 41	50 000	54 500	59 000	63 500	68 000	72 500
6114 30	30 000	32 700	35 400	38 100	40 800	43 500
6117 80	20 000	21 800	23 600	25 400	27 200	29 000
6201 13	8 000	8 720	9 440	10 160	10 880	11 600
6202 13	15 000	16 350	17 700	19 050	20 400	21 750
6203 11	350 000	381 500	413 000	444 500	476 000	507 500
6203 12	350 000	381 500	413 000	444 500	476 000	507 500
6203 31	175 000	190 750	206 500	222 250	238 000	253 750
6203 33	265 000	288 850	312 700	336 550	360 400	384 250
6203 41	500 000	545 000	590 000	635 000	680 000	725 000
6203 43	520 000	566 800	613 600	660 400	707 200	754 000
6204 31	175 000	190 750	206 500	222 250	238 000	253 750
6204 33	165 000	179 850	194 700	209 550	224 400	239 250
6204 53	30 000	32 700	35 400	38 100	40 800	43 500
6204 61	70 000	76 300	82 600	88 900	95 200	101 500
6204 63	280 000	305 200	330 400	355 600	380 800	406 000
6211 33	45 000	49 050	53 100	57 150	61 200	65 250
6211 43	45 000	49 050	53 100	57 150	61 200	65 250
6212 10	100 000	109 000	118 000	127 000	136 000	145 000
GUATEMALA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
6104 62	1 050 000	1 144 500	1 239 000	1 333 500	1 428 000	1 522 500
6105 20	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
6203 42	1 050 000	1 144 500	1 239 000	1 333 500	1 428 000	1 522 500

GUATEMALA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6203 43	700 000	763 000	826 000	889 000	952 000	1 015 000
6204 62	700 000	763 000	826 000	889 000	952 000	1 015 000

HONDURAS						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	54 750 000	59 130 000	63 510 000	67 890 000	72 270 000	76 650 000
6205 20	11 000 000	11 880 000	12 760 000	13 640 000	14 520 000	15 400 000
6205 30	13 750 000	14 850 000	15 950 000	17 050 000	18 150 000	19 250 000
6205 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6206 30	10 000 000	10 800 000	11 600 000	12 400 000	13 200 000	14 000 000
6206 40	13 000 000	14 040 000	15 080 000	16 120 000	17 160 000	18 200 000
6206 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6212 10	5 000 000	5 400 000	5 800 000	6 200 000	6 600 000	7 000 000

PANAMA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
6103 22	40 000	43 600	47 200	50 800	54 400	58 000
6104 22	40 000	43 600	47 200	50 800	54 400	58 000
6106 10	140 000	152 600	165 200	177 800	190 400	203 000
6108 21	770 000	839 300	908 600	977 900	1 047 200	1 116 500
6109 10	1 100 000	1 199 000	1 298 000	1 397 000	1 496 000	1 595 000
6110 20	800 000	872 000	944 000	1 016 000	1 088 000	1 160 000
6111 20	50 000	54 500	59 000	63 500	68 000	72 500
6203 22	10 000	10 900	11 800	12 700	13 600	14 500
6203 42	200 000	218 000	236 000	254 000	272 000	290 000
6203 43	100 000	109 000	118 000	127 000	136 000	145 000
6205 20	100 000	109 000	118 000	127 000	136 000	145 000
6206 30	100 000	109 000	118 000	127 000	136 000	145 000
6209 20	50 000	54 500	59 000	63 500	68 000	72 500

At the request of a Republic of the CA Party and when an agreement is reached with the EU Party, the yearly quantities assigned to each subheading of Chapters 61 and 62 indicated may be modified.

- (d) The quantities indicated under paragraph 1(b) above will be distributed for El Salvador and Nicaragua as stated in the following tables below. El Salvador and Nicaragua may distribute these quantities between the subheadings indicated in the following tables within the caps indicated therein for each individual subheading.

EL SALVADOR						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year (global quota per year, caps per subheading)	9 000 000	10 157 500	11 315 000	12 472 500	13 630 000	14 787 500
6102 20	495 000	534 600	574 200	613 800	653 400	693 000
6102 30	770 000	831 600	893 200	954 800	1 016 400	1 078 000
6104 22	220 000	237 600	255 200	272 800	290 400	308 000
6104 42	220 000	237 600	255 200	272 800	290 400	308 000
6104 43	440 000	475 200	510 400	545 600	580 800	616 000
6104 44	220 000	237 600	255 200	272 800	290 400	308 000
6104 62	990 000	1 069 200	1 148 400	1 227 600	1 306 800	1 386 000
6104 63	330 000	356 400	382 800	409 200	435 600	462 000
6202 12	220 000	237 600	255 200	272 800	290 400	308 000
6202 13	550 000	594 000	638 000	682 000	726 000	770 000
6202 92	220 000	237 600	255 200	272 800	290 400	308 000
6202 93	330 000	356 400	382 800	409 200	435 600	462 000
6203 42	550 000	594 000	638 000	682 000	726 000	770 000
6205 20	825 000	891 000	957 000	1 023 000	1 089 000	1 155 000
6205 30	1 100 000	1 188 000	1 276 000	1 364 000	1 452 000	1 540 000
6207 11	550 000	594 000	638 000	682 000	726 000	770 000
6207 19	440 000	475 200	510 400	545 600	580 800	616 000
6207 21	800 000	864 000	928 000	992 000	1 056 000	1 120 000
6207 22	550 000	594 000	638 000	682 000	726 000	770 000
6207 91	385 000	415 800	446 600	477 400	508 200	539 000
6207 99	220 000	237 600	255 200	272 800	290 400	308 000
6208 21	220 000	237 600	255 200	272 800	290 400	308 000
6208 22	440 000	475 200	510 400	545 600	580 800	616 000

EL SALVADOR						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6208 91	660 000	712 800	765 600	818 400	871 200	924 000
6208 92	275 000	297 000	319 000	341 000	363 000	385 000
6212 10	990 000	1 069 200	1 148 400	1 227 600	1 306 800	1 386 000
NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year (global quota per year, caps per subheading)	8 750 000	9 537 500	10 325 000	11 112 500	11 900 000	12 687 500
6104 23	50 000	54 000	58 000	62 000	66 000	70 000
6104 42	195 000	210 600	226 200	241 800	257 400	273 000
6104 43	75 000	81 000	87 000	93 000	99 000	105 000
6104 53	30 000	32 400	34 800	37 200	39 600	42 000
6104 63	300 000	324 000	348 000	372 000	396 000	420 000
6105 10	770 000	831 600	893 200	954 800	1 016 400	1 078 000
6106 10	590 000	637 200	684 400	731 600	778 800	826 000
6106 20	400 000	432 000	464 000	496 000	528 000	560 000
6107 11	3 590 000	3 877 200	4 164 400	4 451 600	4 738 800	5 026 000
6107 12	530 000	572 400	614 800	657 200	699 600	742 000
6108 22	2 780 000	3 002 400	3 224 800	3 447 200	3 669 600	3 892 000
6109 10	3 890 000	4 201 200	4 512 400	4 823 600	5 134 800	5 446 000
6109 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6203 23	50 000	54 000	58 000	62 000	66 000	70 000
6203 42	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6203 43	470 000	507 600	545 200	582 800	620 400	658 000
6204 43	245 000	264 600	284 200	303 800	323 400	343 000
6204 44	140 000	151 200	162 400	173 600	184 800	196 000
6204 62	1 370 000	1 479 600	1 589 200	1 698 800	1 808 400	1 918 000
6204 63	350 000	378 000	406 000	434 000	462 000	490 000
6205 20	330 000	356 400	382 800	409 200	435 600	462 000

NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6207 11	365 000	394 200	423 400	452 600	481 800	511 000
6207 19	55 000	59 400	63 800	68 200	72 600	77 000
6207 21	95 000	102 600	110 200	117 800	125 400	133 000
6207 22	20 000	21 600	23 200	24 800	26 400	28 000
6207 91	160 000	172 800	185 600	198 400	211 200	224 000
6208 21	100 000	108 000	116 000	124 000	132 000	140 000
6208 22	90 000	97 200	104 400	111 600	118 800	126 000
6208 91	10 000	10 800	11 600	12 400	13 200	14 000
6208 92	10 000	10 800	11 600	12 400	13 200	14 000
6212 10	30 000	32 400	34 800	37 200	39 600	42 000
6212 20	500 000	540 000	580 000	620 000	660 000	700 000
6212 30	20 000	21 600	23 200	24 800	26 400	28 000
6212 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000

2. After the period of five years referred to in paragraph 1(b), the Parties shall review the system of quotas, with respect in particular to the quantities and its distribution. The Parties shall assess the feasibility of agreeing on new annual increase rates for subsequent years as well as its distribution between the products of Chapters 61 and 62.

Note 5

For products of sub-heading 7607 20 (Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm, backed), the following rule shall confer origin to goods exported from El Salvador to the EU Party within an annual quota of 1 000 metric tonnes:

Manufacture from materials of any heading

Note 6

For products of headings 8544 30 (Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships); 8544 42 (Other electric conductors, for a voltage not exceeding 1 000 V: Fitted with connectors); 8544 49 (Other electric conductors, for a voltage not exceeding 1 000 V: Other) and 8544 60 (Other electric conductors, for a voltage exceeding 1 000 V) the following rule shall confer origin to goods exported from Central America to the EU Party within the annual quota of 20 000 metric tonnes:

Manufacture from materials of any heading.

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas:

Country	Metric tonnes
Honduras	8 000
Central America	12 000

*Appendix 3***SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent public authorities of the Member States of the European Union and of the Republics of the CA Party may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
3. Consignee (Name, full address, country) (Optional)	See notes overleaf before completing this form.		
	2. Certificate used in preferential trade between And (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territories in which the products are considered as originating	5. Country, group of countries or territories of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	
11. COMPETENT PUBLIC OR CUSTOMS AUTHORITY ENDORSEMENT* <i>Declaration certified</i> Export document ⁽²⁾ Form No Of Competent public authority or customs office Issuing country or territory Place and date (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

⁽¹⁾ If goods are not packed, indicate number of articles or state «in bulk» as appropriate.

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) (Signature) Stamp	Verification carried out shows that this certificate ⁽¹⁾ ☐ was issued by the competent public authority or customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) (Signature) Stamp (¹) Insert X in the appropriate box.

NOTES

1. The certificate shall not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration shall be initialled by the person who completed the certificate and endorsed by the competent public authorities or customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space shall be struck through in such a manner as to make any later additions impossible.
3. Goods shall be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
3. Consignee (Name, full address, country) (Optional)	See notes overleaf before completing this form.		
	2. Application for a certificate to be used in preferential trade between and (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territories in which the products are considered as originating	5. Country, group of countries or territories of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

⁽¹⁾ If goods are not packed, indicate number of articles or state «in bulk» as appropriate.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enable these goods to meet the above conditions:

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

UNDERTAKE to submit, at the request of the competent public authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and Date)

.....
(Signature)

⁽¹⁾ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

Appendix 4

INVOICE DECLARATION

Specific requirements as for the making out of an invoice declaration

An invoice declaration, the text of which is set out below, shall be made out using one of the linguistic versions set out there and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters. The invoice declaration shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

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

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera o de la autoridad pública competente n° ... ⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

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

Danish version

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

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligung der Zollbehörde oder der zuständigen Regierungsbehörde Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nichts anderes angegeben, präferenzbegünstigte Ursprungswaren ... ⁽²⁾ sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti või pädeva valitsusasutuse luba nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

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

English version

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

French version

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

Italian version

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

Latvian version

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

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės arba kompetentingos viešosios valdžios institucijos liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) vagy az illetékes kormányzati szerv által kiadott engedély száma: ...) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... származásúak ⁽²⁾.

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira ou da autoridade governamental competente nº ... ⁽¹⁾) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Romanian version

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

Slovak version

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

Slovenian version

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

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin tai toimivaltaisen julkisen viranomaisen lupa nro ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita ⁽²⁾.

Swedish version

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

..... ⁽²⁾

(Place and date)

..... ⁽⁴⁾

(Signature of the exporter; in addition, the name of the person signing the declaration shall to be indicated in clear script)

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of Annex II, the authorisation number of the approved exporter shall be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 34 of Annex II, the exporter shall clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ See Article 19, paragraph 5 of Annex II. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Appendix 5

**PERIOD OF TIME FOR THE PRESENTATION OF AN INVOICE DECLARATION OR REIMBURSEMENT OF
TARIFFS IN ACCORDANCE WITH ARTICLES 19, PARAGRAPH 6 AND 21, PARAGRAPH 4 OF ANNEX II,
CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF
ADMINISTRATIVE COOPERATION**

1. For the EU Party, two years.
 2. For the Republics of the CA Party, one year.
-

*Appendix 6***AMOUNTS REFERRED TO IN ARTICLES 19, PARAGRAPH 1 (B) AND 24, PARAGRAPH 3 OF ANNEX II,
CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF
ADMINISTRATIVE COOPERATION****CONDITIONS FOR MAKING OUT AN INVOICE DECLARATION**

In accordance with Article 19, paragraph 1(b) of Annex II, an invoice declaration as referred to in Article 14, paragraph 1(b) of said Annex may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 EUR.

EXEMPTIONS FROM PROOF OF ORIGIN

In accordance with Article 24, paragraph 3 of Annex II, the total value of the products indicated in said Article, shall not exceed 500 EUR in the case of small packages or 1 200 EUR in the case of products forming part of travellers' personal luggage.

ANNEX III

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

Article 1

Definitions

For the purposes of this Annex:

- (a) "applicant authority" means a competent customs authority or other administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Annex;
- (b) "breach of customs legislation" means any violation or attempted violation of customs legislation;
- (c) "customs legislation" means any legal, regulatory or binding administrative provision applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime, procedure or operation, including measures of prohibition, restriction and control;
- (d) "information" means data in any form, documents, records, reports and copies of these that may be certified or legalised;
- (e) "personal data" means all information relating to an identified or identifiable individual; and
- (f) "requested authority" means a competent customs authority or other administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Annex.

Article 2

Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Annex, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating breaches of customs legislation.
2. Assistance in customs matters, as provided for in this Annex, shall apply to any customs authority or other administrative authority of the Parties which is competent for the application of this Annex. It shall not prejudice the rules governing mutual assistance in criminal matters, nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Annex.

Article 3

Assistance on Request

1. At the request of the applicant authority, the requested authority shall provide all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could constitute breaches of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform:
 - (a) whether goods exported from the territory of one of the Parties have been imported into the territory of the other Party in observance of the applicable customs legislation, specifying, where appropriate, the customs procedure applied to the goods;
 - (b) whether goods imported into the territory of one of the Parties have been exported from the territory of the other Party in observance of the applicable customs legislation, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
 - (a) natural or legal persons in respect of whom there are grounds for believing that they are or have been involved in committing breaches of customs legislation;

- (b) places where stocks of goods have been or may be assembled in such a way that there are grounds for believing that these goods are intended to be used in committing breaches of customs legislation;
- (c) goods that are or may be transported in such a way that there are grounds for believing that they are intended to be used in committing breaches of customs legislation;
- (d) means of transport that are or may be used in such a way that there are grounds for believing that they are intended to be used in committing breaches of customs legislation.

Article 4

Spontaneous Assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are grounds for believing that they are or have been involved in breaches of customs legislation;
- (e) means of transport in respect of which there are grounds for believing that they have been, are, or may be used in breaches of customs legislation.

Article 5

Delivery and Notification

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order to deliver any documents or to notify any decisions, emanating from the applicant authority and falling within the scope of this Annex, to an addressee residing or established in the territory of the requested authority.

2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

Article 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Annex shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but shall be confirmed in writing no later than five days after the oral request. In the event that this condition is not met, the requested authority may disregard the request or consider it as not having been presented.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority and if possible, the name of the responsible officer;
- (b) the requested authority;
- (c) the assistance requested;
- (d) the object of and the reason for the request;
- (e) the legal or regulatory provisions and other legal elements on which the request is based;
- (f) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;

- (g) a summary of the relevant facts and of the enquiries already carried out; and
 - (h) indicate if it would not itself be able to provide the requested assistance if it were to receive such a request.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered in accordance with the legal or regulatory provisions of the requested authority.

Article 7

Execution of Requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party and in accordance with this Annex.
3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may constitute breaches of customs legislation which the applicant authority needs for the purposes of this Annex.
4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.
5. In the event that the requested authority is not itself competent to comply with the request for assistance, it shall transmit the request to the competent service and notify the applicant authority of the measures taken.

Article 8

Form in which Information is to be Communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified or legalised copies or other items.
2. This information may be provided in computerised form or by electronic means.
3. Original documents shall be transmitted only upon request in cases where certified or legalised copies would be insufficient. These originals shall be returned at the earliest opportunity.

Article 9

Exceptions to the Obligation to Provide Assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party considers that assistance under this Annex would:
- (a) be likely to prejudice the sovereignty of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama or that of a Member State of the European Union which has been requested to provide assistance under this Annex; or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10, paragraph 2; or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefore must be communicated to the applicant authority without delay.

Article 10

Information Exchange and Confidentiality

1. Any information communicated pursuant to this Annex shall be treated as confidential or restricted in nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of confidentiality or professional secrecy as applicable in each of the Parties, and shall enjoy the protection extended to this type of information, in accordance with the legal and regulatory provisions of each Party.

2. Personal data may be exchanged, in accordance with each Party's legislation, only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them.

3. The use, in judicial or administrative proceedings instituted in respect of breaches of customs legislation, of information obtained under this Annex, is considered to be for the purposes of this Annex. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence, information obtained and documents consulted in accordance with the provisions of this Annex. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Annex. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11

Experts and Witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Annex, and produce such objects, documents or certified or legalised copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

Article 12

Assistance Expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Annex, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

Article 13

Implementation

1. The implementation of this Annex shall be entrusted to the customs authorities or other competent authorities of the Parties, who shall adopt all practical measures and arrangements necessary for its application. They may recommend to the competent bodies amendments which they consider should be made to this Annex.

2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Annex.

Article 14

Other Agreements

1. Taking into account the respective competencies of the European Union and its Member States on the one hand and Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama on the other, the provisions of this Annex shall:

- (a) not affect the obligations of the Parties under any other international agreement or convention;
 - (b) be deemed complementary to Agreements on mutual assistance which have been or may be concluded between individual Member States of the European Union and Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama or between these countries; and
 - (c) not affect the European Union's provisions governing the communication between the competent services of the European Commission and the customs authorities of the Member States of the European Union of any information obtained under this Annex which could be of interest to the European Union.
2. Notwithstanding the provisions of paragraph 1(b), the provisions of this Annex shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between individual Member States of the European Union and Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama insofar as the provisions of the latter are incompatible with those of this Annex.
3. In respect of questions relating to the applicability of this Annex, the Parties shall consult each other to resolve the matter in the framework of the Sub-Committee on Customs, Trade Facilitation and Rules of Origin established under Article 123 of Chapter 3 of Title II (Trade in Goods) of Part IV of this Agreement.
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ANNEX IV

SPECIAL PROVISIONS ON ADMINISTRATIVE CO-OPERATION

1. The Parties agree that administrative co-operation is essential for the implementation and the control of the preferential treatment granted under Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement and underline their commitment to combat breaches of customs legislation.
 2. Where a Party has made a finding, on the basis of objective information, of a failure of the other Party to provide administrative co-operation with respect to the preferences granted under Chapter 1 of Title II (Trade in Goods) of Part IV of this Agreement, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Annex.
 3. For the purpose of this Annex, a failure by a Party to provide administrative co-operation shall mean:
 - (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned at the request of the other Party;
 - (b) a repeated refusal to carry out or undue delay in communicating the results of subsequent verification of the proof of origin at the request of the other Party;
 - (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative co-operation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question. The request for authorisation in order to carry out administrative co-operation missions shall be established through the competent public authorities of each Party.
 4. The application of a temporary suspension shall be subject to the following conditions:
 - (a) the Party which has made a finding, on the basis of objective information, of a failure to provide administrative co-operation shall, before applying any temporary suspension, notify the Association Committee without undue delay of its finding together with the objective information and enter into consultations within the Association Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties to avoid the application of a temporary suspension;
 - (b) where the Parties have entered into consultations within the Association Committee as stated above and have failed to agree on an acceptable solution within three months following the notification, to avoid the application of a temporary suspension, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the Association Committee without undue delay;
 - (c) temporary suspensions under this Annex shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months unless at that time there is no change in the circumstances that led to the temporary suspension. Temporary suspensions shall be notified immediately after their adoption to the Association Committee. They shall be subject to periodic consultations within the Association Committee in particular with a view to their termination as soon as the conditions for their application no longer apply.
 5. The Parties shall inform importers of the findings leading to consultation of the Association Committee and/or of the adoption of a temporary suspension under this Annex in accordance with the internal procedures of the Parties.
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ANNEX V

MANAGEMENT OF ADMINISTRATIVE ERRORS

Where a Party has made a finding, based on objective information, of the existence of an error by the competent public authorities of the other Party in the proper management of the preferential system at export in relation to the application of the provisions of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation), where this error leads to consequences in terms of import duties, the Party facing such consequences shall request the Association Committee to examine the possibilities of adopting all appropriate measures with a view to resolving the situation in a satisfactory manner for the Parties.

ANNEX VI

COMPETENT AUTHORITIES

A. COMPETENT AUTHORITIES OF THE EU PARTY

Control is shared between the national services of the European Union Member States and the European Commission. In this respect the following applies:

- As regards exports to the Republics of the CA Party, the Member States of the European Union are responsible for control of the production circumstances and requirements, including statutory inspections and issuing health (or animal welfare) certifications attesting to the agreed standards and requirements.
- As regards imports from the Republics of the CA Party the Member States of the European Union are responsible for control of the compliance of the imports with the EU Party's import conditions.
- The European Commission is responsible for overall co-ordination, inspection/audits of inspection systems and the necessary legislative action to ensure uniform application of standards and requirements within the Internal Market of the European Union.

B. COMPETENT AUTHORITIES OF THE REPUBLICS OF THE CA PARTY

B.1. Competent Authorities of Costa Rica

- *Servicio Nacional de Salud Animal (SENASA)*, from the *Ministerio de Agricultura y Ganadería (MAG)* is the competent authority which regulates the protection of animal health, veterinary public health and food safety of products of animal origin;
- *Servicio Fitosanitario del Estado (SFE)*, from the MAG is the competent authority for the regulation of sanitary and phytosanitary protection of plants and the pesticide residues in plants;
- *Ministerio de Salud* is the authority competent to ensure national public health and the health control of foods for human consumption; and
- *Ministerio de Comercio Exterior (COMEX)* is the competent authority responsible for the administration of Chapter 5 (Sanitary and Phytosanitary Measures),

or their successors.

B.2. Competent Authorities of El Salvador

- *Ministerio de Agricultura y Ganadería (MAG)*, through the *Dirección General de Sanidad Vegetal y Animal* is the competent authority responsible of the protection of human health, animal health, veterinary public health, plant health and plant preservation;
- *Ministerio de Economía (MINEC)* through the *Dirección de Administración de Tratados Comerciales (DATCO)* is the competent authority responsible to administrate the implementation of Chapter 5 (Sanitary and Phytosanitary Measures); and
- *Ministerio de Salud Pública y Asistencia Social (MSPAS)* through the *Unidad de Control de Alimentos* is the competent authority to ensure public health in the country and in coordination with the competent authority in the MAG,

or their successors.

B.3. Competent Authorities of Guatemala

- *Ministerio de Economía* through the *Dirección de Administración del Comercio Exterior* is the competent authority responsible to administrate the implementation of Chapter 5 (Sanitary and Phytosanitary Measures);
- *Ministerio de Agricultura, Ganadería y Alimentación (MAGA)*, through the *Unidad de Normas y Regulaciones (UNR)* is the competent authority which regulates the protection of human health (veterinary public health), animal health, plant health and plant preservation, as well as maintenance and security of their unprocessed products and sub products; and
- *Ministerio de Salud Pública y Asistencia Social (MSPAS)* through the *Dirección de Control de Alimentos y Medicamentos* is the competent authority to ensure public health in the country and in coordination with the UNR monitors the health control of products for human consumption,

or their successors.

B.4. Competent Authorities of Honduras

- *Secretaría de Estado en los Despachos de Industria y Comercio* through the *Dirección General de Integración Económica y Política Comercial* is the competent authority responsible for administering the implementation of Chapter 5 (Sanitary and Phytosanitary Measures);
- *Secretaría de Estado en los Despachos de Agricultura y Ganadería (SAG)*, through the *Dirección General del Servicio Nacional de Sanidad Agropecuaria (SENASA)* and the *División de Seguridad Alimentaria* is the competent authority which regulates the protection of human health (veterinary public health), animal health, plant health and plant preservation, so as the conservation and safety of their products and sub products; and
- *Secretaría de Estado en el Despacho de Salud* through the *Dirección General de Regulación Sanitaria* is the competent authority to ensure the country's public health and in coordination with SENASA monitors the sanitary control of food products for human consumption,

or their successors.

B.5. Competent Authorities of Nicaragua

- *Ministerio de Fomento, Industria y Comercio (MIFIC)* through the *Dirección de Aplicación y Negociación de Acuerdos Comerciales* is the competent authority responsible to administrate the implementation of Chapter 5 (Sanitary and Phytosanitary Measures);
- *Ministerio Agropecuario y Forestal (MAGFOR)* through the *Dirección General de Protección y Sanidad Agropecuaria (DGPSA)* is the competent authority which regulates the protection of human health (veterinary public health), animal health, plant health and plant preservation, as well as maintenance and security of their products and sub products, based in national and international regulation in order to guarantee health food consumer; and
- *Ministerio de Salud (MINSa)* through the *Dirección de Regulación de Alimentos* is the authority competent to ensure national public health and, in coordination with MAGFOR/DGPSA to ensure the health control of foods for human consumption,

or their successors.

B.6. Competent Authorities of Panama

- *Dirección Nacional de Salud Animal (DINASA)* from the *Ministerio de Desarrollo Agropecuario (MIDA)* is the authority in charge of ensures the application of the animal health measures. MIDA coordinate its functions with the *Ministerio de Salud (MINSa)* and with the *Autoridad Panameña de Seguridad de Alimentos (AUPSA)*;
- *Dirección Nacional de Sanidad Vegetal (DINASAVE)* from the *Ministerio de Desarrollo Agropecuario (MIDA)* is the authority in charge of protects and maintains the phytosanitary conditions and quality, including the control and prevention of pests, and control of pesticides and fertilizers;
- *Autoridad Panameña de Seguridad de Alimentos (AUPSA)* is the authority in charge of ensure compliance and application of the international and domestic law related to the food safety and quality of food for human and animal consumption that is going to be introduced in the national territory;
- *Departamento de Protección de Alimentos (DEPA)* from the *Ministerio de Salud (MINSa)* is the competent authority to monitor and control the health food, as well as the food establishments and food processor through inspections, analysis and register systems based on scientific criteria in accordance with sanitary and phytosanitary international measures. DEPA coordinates its functions with DINASA, AUPSA and DINASAVE; and
- *Dirección de Administración de Tratados Comerciales Internacionales y Defensa Comercial (DINATRADEC)* from the *Ministerio de Comercio e Industrias (MICI)* is the competent authority responsible of the administration and implementation of Chapter 5 (Sanitary and Phytosanitary Measures),

or their successors.

ANNEX VII

REQUIREMENTS AND PROVISIONS FOR APPROVAL OF ESTABLISHMENTS FOR PRODUCTS OF ANIMAL ORIGIN

1. The Competent Authority of the importing Party shall draw up lists of approved establishments and shall make these lists publicly available.
2. Requirements and procedures for approval:

- (a) the animal product concerned shall have been authorised by the Competent Authority of the importing Party. This authorisation shall include the import and certification requirements;
- (b) the Competent Authority of the exporting Party shall approve the establishments intended to export and provide the importing Party with satisfactory sanitary guarantees that the establishments comply with the relevant requirements of the importing Party;
- (c) the Competent Authority of the exporting Party must have the power to suspend or withdraw the export approval of an establishment in the event of non-compliance;
- (d) the importing Party may carry out verifications in accordance with the provisions of Article 148 of Chapter 5 (Sanitary and Phytosanitary Measures) of Title II of Part IV of this Agreement as part of the approval procedure.

This verification shall concern the structure, organisation and powers of the Competent Authority responsible for the approval of the establishment and the sanitary guarantees regarding the compliance with the importing Party's requirements.

These checks may include on-the-spot inspection of establishments appearing on the list or lists provided by the exporting Party.

Taking into account the specific structure and division of competence within the EU Party, such verification in the EU Party may concern individual Member States of the European Union; and

- (e) based on the results of the verification provided for in (d), the importing Party may amend the list of establishments.

3. The provisions in points 1 and 2 shall initially be limited to the following categories of establishments:

- (a) all establishments for fresh meat of domestic species;
 - (b) all establishments for fresh meat of wild and farmed game;
 - (c) all establishments for poultry meat;
 - (d) all establishments for meat products of all species;
 - (e) all establishments for other products of animal origin for human consumption (for example casings, meat preparations, minced meat);
 - (f) all establishments for milk and milk products for human consumption; and
 - (g) processing establishments and factory/freezer vessels for fishery products for human consumption including bivalve molluscs and crustaceans.
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ANNEX VIII

GUIDELINES FOR CONDUCTING VERIFICATIONS

1. Verifications may be carried out on the basis of audits and/or on-the-spot checks.
2. For the purposes of this Annex:
 - (a) the "auditee" is the Party subject to the verification; and
 - (b) the "auditor" is the Party that carries out the verification.
3. General principles of verification:
 - (a) Verifications should be made in co-operation between the auditor and the auditee in accordance with the provisions set out in this Annex;
 - (b) Verifications should be designed to check the effectiveness of the controls of the auditee rather than to reject individual animals, groups of animals, consignments of food establishments or individual lots of plants or plant products. Where verification reveals a serious risk to animal, plant or human health, the auditee shall take immediate corrective action. The process may include study of the relevant regulations, method of implementation, assessment of the end result, level of compliance and subsequent corrective actions;
 - (c) The frequency of verifications should be based on performance. A low level of performance should result in an increased frequency of verifications. Unsatisfactory performance must be corrected by the auditee to the auditor's satisfaction;
 - (d) Verifications, and the decisions based on them, shall be made in a transparent and consistent manner.
4. Principles relating to the auditor.

The auditors should prepare a plan, preferably in accordance with recognised international standards, that covers the following points:

 - (a) the subject, depth and scope of the verification;
 - (b) the date and place of the verification, along with a timetable up to and including the issue of the final report;
 - (c) the language or languages in which the verification will be conducted and the report will be written;
 - (d) the identity of the auditors including, if a team approach is used, the leader of the team. Specialised professional skills may be required to carry out verification of specialised systems and programmes;
 - (e) a schedule of meetings with officials and visits to establishments or facilities, as appropriate. The identity of establishments or facilities to be visited need not be stated in advance;
 - (f) subject to provisions on freedom of information, respect of commercial confidentiality shall be observed by the auditor. Conflicts of interest must be avoided; and
 - (g) respect of the rules governing occupational health and safety related to sanitary and phytosanitary matters. This plan should be reviewed in advance with representatives of the auditee.
5. Principles relating to the auditee.

The following principles apply to actions taken by the auditee in order to facilitate verification:

 - (a) the auditee shall cooperate fully with the auditor and shall nominate personnel responsible for this task. Cooperation may include, for example:
 - (i) the access to all relevant regulations and standards;

- (ii) the access to compliance programmes and appropriate records and documents;
 - (iii) the access to audit and inspection reports;
 - (iv) the access to documentation concerning corrective actions and sanctions; or
 - (v) the facilitation of the entry to establishments;
- (b) the auditee shall operate a documented programme to demonstrate to the auditor that standards are being met on a consistent and uniform basis.

6. Procedures:

- (a) Opening meeting. An opening meeting should be held between representatives of the Parties. At this meeting, the auditor will be responsible for reviewing the verification plan and confirming that adequate resources, documentation and any other necessary facilities are available for conducting the verification;
- (b) Document review. The document review may consist of a review of the documents and records referred to in paragraph 5(a), of the structures and competences of the auditee, and of any relevant changes to inspection and certification systems since the entry into force of this Agreement or since the previous verification, with emphasis on the implementation of elements of the system of inspection and certification for animals, animal products, plants or plant products of interest. This may include an examination of relevant inspection and certification records and documents;
- (c) On-the-spot checks:
- (i) To decide if an on-the-spot check should be carried out, the risk of the concerned animal, plant or product, should be considered, taking into account factors such as the history of conformity with requirements by the industry sector or exporting country, the volume of product produced and imported or exported, changes in infrastructure and the national inspection and certification systems.
 - (ii) On-the-spot checks may involve visits to production and manufacturing facilities, food-handling or storage areas and control laboratories to check on compliance with the information contained in the documentary material referred to in 6(b);
- (d) Follow-up verification. Where a follow-up verification is being conducted in order to verify the correction of deficiencies, it may be sufficient to examine only those points which have been found to require correction.

7. Working documents.

Forms for reporting audit findings and conclusions should be standardised as much as possible in order to make the approach to verification more uniform, transparent and efficient. The working documents may include any checklists of elements to evaluate. Such checklists may cover:

- (a) legislation;
- (b) structure and operations of inspection and certification services;
- (c) establishment details and working procedures, health statistics, sampling plans and results;
- (d) compliance action and procedures;
- (e) reporting and complaint procedures; and
- (f) training programmes.

8. Closing Meeting.

A closing meeting shall be held between representatives of the Parties, including, where appropriate, officials responsible for the national inspection and certification programs. At this meeting the auditor shall present the findings of the verification. The information shall be presented in a clear, concise manner so that the conclusions of the audit are clearly understood. An action plan for correction of any deficiencies noted shall be drawn up by the auditee, preferably with target dates for completion.

9. Report.

The draft report of verification shall be forwarded to the auditee within twenty working days. The auditee shall have twenty five working days to comment on the draft report. Comments made by the auditee shall be attached to and, where appropriate, included in the final report. However, where a significant public, animal or plant health risk has been identified during the verification, the auditee shall be informed as quickly as possible and in any case within ten working days following the end of the on-the-spot verification.

ANNEX IX

CONTACT POINTS AND WEB-SITES

A. CONTACT POINTS

For the EU Party

European Commission
Mail: Rue de La Loi 200
B-1049 Brussels, Belgium.
Tel: (32) 22953143
Fax: (32) 22964286

For the Republics of the CA Party

Costa Rica:

Dirección General de Comercio Exterior (DGCE)
Ministerio de Comercio Exterior
Address: 1st and 3rd Avenue, 40th Street, Paseo Colón, San José, Costa Rica.
P.O. Box: 297-1007 Centro Colón.
Tel: (506) 2299-4700
Fax: (506) 2255-3281
E-mail: DGCE@comex.go.cr
Web-Site: www.comex.go.cr

Centro de Información y Notificación MSF
Ministerio de Agricultura y Ganadería (MAG)
Servicio Fitosanitario del Estado (SFE)
Servicio Nacional de Salud Animal (SENASA)
San José, Costa Rica.
P.O. Box: 10094-1000
Tel: (506) 2549-3454
Fax: (506) 2549-3599
E-Mail: centroinfo@sfe.go.cr

Dirección de Regulación de la Salud
Ministerio de Salud
Address: 6th and 8th Avenue, 16th Street, San José, Costa Rica.
P.O. Box: 10123-1000 San José.
Tel: (506) 2258-6765
Fax: (506) 2255-4512
E-mail: info@salud@netsalud.sa.cr
Web-Site: www.ministeriodesalud.sa.cr

Misión de Costa Rica ante la Unión Europea
Address: Avenue Louise 489, 1050 Ixelles, Belgique.
Tel: (32) 2640-5541
Fax: (32) 2648-3192
E-mail: info@costaricaembassy.be
Web-Site: www.costaricaembassy.be

or their successors or any other contact point designated and notified by the Party to the other Party.

El Salvador:

Dirección General de Salud Vegetal y Animal
Ministerio de Agricultura y Ganadería (MAG)
Address: Final 1ª Avenida Norte y Avenida Manuel Gallardo, Santa Tecla, Departamento de la Libertad, El Salvador.
Tel: (503) 2241-1747 and (503) 2297-8435
Fax: (503) 2229-2613
Web-Site: www.mag.gob.sv

Dirección de Administración de Tratados Comerciales
Ministerio de Economía (MINEC)
Address: Alameda Juan Pablo II y Calle Guadalupe, Edif. C-2, Tercer Nivel, San Salvador, El Salvador.
Tel: (503) 2247-5788
Fax: (503) 2247-5789
Web-Site: www.minec.gob.sv

Unidad de Control de Alimentos
Ministerio de Salud Pública y Asistencia Social (MSPAS)
Address: Calle Arce No. 827, San Salvador, El Salvador.
Tel: (503) 2202-7000
Fax: (503) 2221-0991
Web-Site: www.salud.gob.sv

or their successors or any other contact point designated and notified by the Party to the other Party.

Guatemala:

Dirección de Administración del Comercio Exterior, del Ministerio de Economía
Address: 8ª Avenida 10-43, zona 1, Ciudad de Guatemala, Guatemala.
Tel: (502) 2412-0200 and (502) 2412-0338
Fax: (502) 2412-0339
Web-Site: www.mineco.gob.gt

Viceministerio de Sanidad Agropecuaria y Regulaciones del Ministerio de Agricultura, Ganadería y Alimentación (MAGA)
Address: 7a Avenida 12-90 zona 13, Edificio Monja Blanca, Ciudad de Guatemala, Guatemala.
Tel: (502) 2413 – 7385
Tel: (502) 2413 - 7387
Fax: (502) 2413 - 8387
Web-Site: www.maga.gob.gt

Departamento de Regulación y Control de Productos Farmacéuticos de la Dirección General de Regulación, Vigilancia y Control de la Salud, del Ministerio de Salud Pública y Asistencia Social (MSPAS)
Address: 3a Calle Final 2-10 zona 15, Valles de Vista Hermosa, Ciudad de Guatemala, Guatemala.
Tel: (502) 2369-8784 and (502) 2369-8786
Fax: (502) 2369-3320
Web-Site: www.mspas.gob.gt

or their successors or any other contact point designated and notified by the Party to the other Party.

Honduras:

Secretaría de Estado en los Despachos de Agricultura y Ganadería
Dirección General del Servicio Nacional de Sanidad Agropecuaria (SENASA)
Address: Avenida La FAO, Boulevard Miraflores, Edificio SENASA, Tegucigalpa, Honduras.
Tel: (504) 2231-0786, (504) 2232-6213, (504) 2239-7989 and (504) 2239-7270
Fax: (504) 2231-0786
Web-Site: www.sag.gob.hn; www.senasa-sag.gob.hn

Dirección General de Integración Económica y Política Comercial
Secretaría de Estado en los Despachos de Industria y Comercio
Address: Edificio San José, Boulevard Kuwait, 3rd nivel, Tegucigalpa, Honduras.
Tel: (504) 2235-5047
Fax: (504) 2235-5047
Web-Site: www.sic.gob.hn

Secretaría de Estado en el Despacho de Salud
Dirección General de Regulación Sanitaria
Address: Avenida Jerez, Barrio El Centro, Antiguo Edificio BANMA, tercer nivel, Tegucigalpa, Honduras.
Tel (504) 2237-9404
Fax (504) 2237-2726
www.salud.gob.hn

or their successors or any other contact point designated and notified by the Party to the other Party.

Nicaragua:

Ministerio Agropecuario y Forestal (MAGFOR)
Dirección General de Protección y Sanidad Agropecuaria
Address: Km. 3½, Carretera a Masaya, Managua, Nicaragua.

Tel: (505) 2278-5042
Telefax: (505) 2270-1089
E-mail: dgpsa@dgpsa.gob.ni
Web-Site: www.magfor.gob.ni

Ministerio de Salud
Dirección de Regulación de Alimentos
Complejo Nacional de Salud, "Dra. Concepción Palacios."
Address: Costado Oeste Colonia Primero de Mayo, Managua, Nicaragua.
Postal Sector: 15AB
P.O. Box: 107

Tel: (505) 2289-4839
Fax: (505) 228-94839
E-mail: eta@minsa.gob.ni; dgrsa@minsa.gob.ni

Ministerio de Fomento, Industria y Comercio
Dirección de Aplicación y Negociación de Acuerdos Comerciales
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or their successors or any other contact point designated and notified by the Party to the other Party.

Panama:

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Ministerio de Comercio e Industrias
Address: Avenida Ricardo J. Alfaro, Edificio Plaza Edison, 2do.Piso, Ciudad de Panamá, Panamá.

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or their successors or any other contact point designated and notified by the Party to the other Party.

B. FEE FREE WEB-SITES

For the EU Party

http://ec.europa.eu/dgs/health_consumer/index_en.htm

For the Republics of the CA Party

Costa Rica

www.senasa.go.cr

www.sfe.go.cr

www.ministeriodesalud.sa.cr

www.comex.go.cr

El Salvador

<http://www.mag.gob.sv/dgsva>

<http://www.minec.gob.sv>

Guatemala

www.mineco.gob.gt

http://portal.maga.gob.gt/portal/page/portal/uc_unr

<http://portal.mspas.gob.gt/>

Honduras

www.sic.gob.hn

www.senasa-sag.gob.hn

www.salud.gob.hn

Nicaragua

www.magfor.gob.ni

www.minsa.gob.ni

www.mifc.gob.ni

Panama

www.mida.gob.pa

www.aupsa.gob.pa

www.minsa.gob.pa

www.mici.gob.pa

ANNEX X

LISTS OF COMMITMENTS ON ESTABLISHMENT

SECTION A

EU PARTY

1. The list of commitments below indicate the economic activities liberalised pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of the Republics of the CA Party in those activities. The lists are composed of the following elements:

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

When the column referred to under (b) only includes Member State-specific reservations, Member States not mentioned therein undertake commitments in the sector concerned without reservations (N.B. the absence of Member State specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply).

Sectors or sub-sectors not mentioned in the list below are not committed.

2. In identifying individual sectors and sub-sectors:

- (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, *ISIC REV 3.1*, 2002;
- (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, *CPC prov.*, 1991;
- (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, *CPC ver. 1.0*, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the other Party.
4. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
5. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
7. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EU	EU Party
ES	Spain
EE	Estonia
FI	Finland
FR	France
EL	Greece
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovak Republic
SI	Slovenia
SE	Sweden
UK	United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate AT, BG, CY, CZ, DK, EE, ES, EL, FI, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors. ⁽¹⁾
ALL SECTORS	Public utilities EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators. ⁽²⁾
ALL SECTORS	Types of establishment EU: Treatment accorded to subsidiaries (of third country companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the EU is not extended to branches or agencies established in a Member State by a third country company. BG: Establishment of branches is subject to authorisation. EE: At least one half of the members of the management board shall have their residence in the EU. FI: A foreigner carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the EU. For all sectors except telecommunications services, nationality condition and residency requirement for at least half of the ordinary and deputy members of the Board of Directors. Company exemptions may, however, be granted. If a foreign organisation intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required of a foreign organisation or a private person, who is not an EU citizen. For telecommunications services, permanent residency for half of the founders and half of the members of the board of directors. If the founder is a juridical person, residence requirement for that juridical person. IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activity. BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign mother company represented by the office. PL: With the exception of financial services, unbound for branches, Non-EU investors can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership). RO: The sole administrator or the chairman of the Board of Administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. SE: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. Building projects with duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company (joint stock company) may be established by one or several founders. A founding party shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden. Corresponding conditions prevail for establishment of all other types of legal entities. At least fifty per cent of the members of the board shall reside in Sweden. Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations

Sector or sub-sector	Description of reservations
	in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities. Residency conditions might be waived if it can be proved that they are not necessary in a given case.⁵¹ The establishment of branches by foreign companies is conditioned with the registration of the parent company in a court register in the country of origin for at least one year. SK: A foreign natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for the Slovak Republic.
ALL SECTORS	Investment
	ES: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly by foreign governments, need prior authorisation by the government. BG: In enterprises where the public (State or municipal) share in the equity capital exceeds thirty per cent, the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling participation require permission for a) prospecting, development or extraction of natural resources from the territorial seam continental shelf or the exclusive economic zone and b) acquisition of a controlling participation in companies engaged in any of the activities specified under a). FR: Foreign purchases exceeding 33,33 per cent of the shares of capital or voting rights in existing French enterprise, or twenty per cent in publicly quoted French companies, are subject to the following regulations: — investments of less than 7.6 million Euros in French enterprises with a turnover not exceeding 7.6 million Euros are free, after a delay of fifteen days following prior notification and verification that these amounts are met; — after a period of one month following prior notification, authorisation is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. Foreign participation in newly privatised companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not holder of a permanent residence permit. FI: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1 000 employees or with a turnover exceeding 168 million Euros or with a balance sheet total exceeding 168 million Euros) is subject to confirmation by the Finnish authorities; the confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services. HU: Unbound for foreign participation in newly privatised companies. IT: Exclusive rights may be granted or maintained to newly-privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.

Sector or sub-sector	Description of reservations
ALL SECTORS	Geographical zones FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽¹⁾	AT, HU, MT, RO: Unbound for agricultural activities. CY: Non-EU participation is allowed only up to 49 percent. FR: The establishment of agricultural enterprises by non-EU nationals and the acquisition of vineyards by non-EU investors are subject to authorisation. IE: Establishment by non-EU residents in flour milling activities is subject to authorisation.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ⁽²⁾	BG: Unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding advisory and consultancy services ⁽³⁾	AT: At least 25 percent of vessels have to be registered in Austria. BE, FI, IE, LV, NL, PT, SK: Foreign investors not incorporated and not having their principal office in Belgium, Finland, Ireland, Latvia, the Netherlands, Portugal and the Slovak Republic respectively cannot own Belgian, Finnish, Irish, Latvian, Dutch, Portuguese and Slovak flag vessels respectively. CY, EL: Non-EU participation is allowed only up to forty nine per cent. DK: Non-EU residents cannot own one-third or more of a business engaged in commercial fishing. Non-EU residents cannot own Denmark flag vessels except through an enterprise incorporated in Denmark. FR: Non-EU nationals cannot participate in the maritime State property for fish/shellfish/algae farming. Foreign investors not incorporated and not having their principal office in France cannot own more than fifty per cent of a French flag vessel. DE: Sea fishing licence granted only to vessels entitled to fly the flag of Germany. These are fishing vessels of which the majority of shares is owned by EU citizens or companies established in accordance with the EU rules and that have their principal place of business in a Member State. The use of the vessels must be headed and supervised by persons residing in Germany. In order to obtain a fishing licence, all fishing vessels must register with the relevant coastal states in which the ships have their homeports. EE: Ships are entitled to fly Estonian flag if located in Estonia and majority ownership is held by Estonian nationals in general partnership and in limited partnership companies or other legal entities that are located in Estonia with voting majority held by Estonian nationals in the Board of Management. BG, HU, LT, MT, RO: Unbound.

Sector or sub-sector	Description of reservations
	IT: Foreigners other than EU residents cannot own a majority interest in Italian flag vessels or a controlling interest in ship owning companies having their headquarters in Italy. Fishing in Italian territorial waters is reserved to Italian flag vessels. SE: Foreign investors not incorporated and not having their principal office in Sweden cannot own more than fifty per cent of a Swedish flag vessel. Acquisition by foreign investors of fifty per cent or more of shares in firms engaged in commercial fishing activities in Swedish waters requires authorisation. SI: Ships are entitled to fly the Slovenian flag if more than half of the ship is owned by EU citizens or by juridical persons having their headquarters in an EU Member State. UK: Reservation on the acquisition of UK flagged vessels, unless the investment is at least seventy five percent owned by British citizens and/or by companies which are at least seventy five percent owned by British citizens, in all cases resident and domiciled in the UK. Vessels must be managed, directed and controlled from within the UK.
3. MINING AND QUARRYING ⁽⁴⁾ A. Mining of coal and lignite: extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ⁽⁵⁾ (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas. ES: Unbound for foreign investment in strategic minerals.
4. MANUFACTURING ⁽⁶⁾ A. Manufacture of food products and beverages (ISIC rev 3.1: 15) B. Manufacture of tobacco products (ISIC rev 3.1: 16) C. Manufacture of textiles (ISIC rev 3.1: 17)	None. None. None.

Sector or sub-sector	Description of reservations
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media (?) (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis (8))	IT: Nationality condition for owner of publishing and printing company.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (4) (ISIC rev 3.1: 232)	EU: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.

Sector or sub-sector	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.

Sector or sub-sector	Description of reservations
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (*) (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) (*)	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) (*)	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) (*)	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) (*) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, <i>huissiers de justice</i> or other <i>officiers publics et ministériels</i>	AT: Foreign lawyers' (who must be fully qualified in their home country) equity participation and shares in the operating result of any law firm may not exceed twenty five per cent. They may not have decisive influence in decision making. BE: Quotas apply for appealing before the "Cour de cassation" in non-criminal cases. FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas. DK: Only lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.

Sector or sub-sector	Description of reservations
	FR: Some types of legal form ("association d'avocats" and "société en participation d'avocat") are reserved to lawyers fully admitted to the Bar in FR. In a law firm providing services in respect of French or EU law, at least seventy five per cent of the partners holding seventy five percent of the shares shall be lawyers fully admitted to the Bar in FR. HU: Commercial presence should take the form of partnership with a Hungarian barrister (ügyvédi iroda), or representative office. PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	AT: Foreign accountants' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed twenty five per cent, if they are not members of the Austrian Professional Body. CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector. DK: In order to enter into partnerships with Danish authorised accountants, foreign auditor has to obtain permission from the Danish Commerce and Companies Agency.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	AT: Foreign auditors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed twenty five per cent, if they are not members of the Austrian Professional Body. CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector. CZ and SK: At least sixty per cent of capital share or voting rights are reserved to nationals. DK: In order to enter into partnerships with Danish authorised accountants, foreign auditor has to obtain permission from the Danish Commerce and Companies Agency. FI: Residency requirement for at least one of the auditors of a Finnish Liability company. LV: In a commercial company of sworn auditors more than fifty per cent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the EU. LT: Non less than seventy five percent of shares should belong to EU auditors or auditing companies. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency required for approval. SI: The share of foreign persons in auditing companies may not exceed forty nine per cent of the equity.
c) Taxation Advisory Services (CPC 863) ⁽¹³⁾	AT: Foreign tax advisors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed twenty five per cent; this applies only to non-members of the Austrian Professional Body.

Sector or sub-sector	Description of reservations
	CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	BG: For projects of national or regional significance, foreign investors have to act in partnership of as subcontractors of local investors. LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of three years in Latvia in the field of projecting and university degree is required.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	BG: For projects of national or regional significance, foreign investors have to act in partnership of as subcontractors of local investors.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	AT: Unbound except for dental services and for psychologists and psychotherapists, where: none. DE: Economic needs test when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. FI: Unbound. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region. BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account the population and already existing medical and dental services. SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; autopsy. UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.
i) Veterinary services (CPC 932)	AT: Unbound. BG: Economic needs test. Main criteria: population and density of existing business. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". HU: Economic needs test. Main criteria: labour market conditions in the sector.

Sector or sub-sector	Description of reservations
j) 1. Midwives services (part of CPC 93191)	BG, FI, HU, MT, SI: Unbound. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutritionists. BG, MT, SI: Unbound. FI: Unbound for Physiotherapists and Paramedical Personnel. FR: While other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector. LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists ⁽¹⁴⁾	AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound. BE, DE, DK, EE, ES, FR, IT, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
B. Computer and Related Services (CPC 84)	None.
C. Research and Development Services ⁽⁴⁾ a) R & D services on natural sciences (CPC 851) b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽¹⁵⁾ c) Interdisciplinary R & D services (CPC 853)	EU: For publicly funded R and D services, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.

Sector or sub-sector	Description of reservations
D. Real Estate Services ⁽¹⁶⁾	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. SE: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships.
b) Relating to Aircraft (CPC 83104)	EU: Aircraft used by EU carriers have to be registered in the EU Member State licensing the carrier or elsewhere in the EU. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound for CPC 83202.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.

Sector or sub-sector	Description of reservations
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services ⁽¹⁷⁾ (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK, SI: Unbound.
i) 2. Placement Services (CPC 87202)	AT, BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK: Unbound. BE, FR, IT: State monopoly. DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.
i) 3. Supply Services of office support personnel (CPC 87203)	AT, BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. IT: State monopoly.

Sector or sub-sector	Description of reservations
i) 4 Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	BE, BG, CY, CZ, DE, ES, EE, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services. BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. ES: Unbound for direct branching (incorporation is required). Access is subject to prior authorisation.
k) Related Scientific and Technical Consulting Services ⁽¹⁸⁾ (CPC 8675)	FR: Foreign investors require a specific authorisation for exploration and prospecting services.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	LV: State monopoly. SE: Economic needs tests apply when an investors intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	SE: Economic needs tests apply when an investors intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁹⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.

Sector or sub-sector	Description of reservations
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	LT, LV: Establishment rights in publishing sector granted only to nationally incorporated juridical persons (no branches). PL: Nationality requirement for the editor-in-chief of newspapers and journals. SE: Residency requirements for publisher and owner of publishing and printing company.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	DK: Authorisation for authorised public translators and interpreters may limit the scope of activity. PL: Unbound for the supply of sworn interpretation services. BG, HU, SK: Unbound for official translation and interpretation.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	IT, PT: Nationality condition for investors.
r) 4. Credit reporting services (CPC 87901)	BE: For consumer credit databanks, nationality condition for investors. IT, PT: Nationality condition for investors.
r) 5. Duplicating services (CPC 87904) ⁽²⁰⁾	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

Sector or sub-sector	Description of reservations
7. COMMUNICATION SERVICES	
A. Postal and Courier Services	None ⁽²⁸⁾ .
(Services relating to the handling ⁽²¹⁾ of postal items ⁽²²⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ⁽²³⁾, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ⁽²⁴⁾, (iii) Handling of addressed press products ⁽²⁵⁾, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services ⁽²⁶⁾ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, (vii) Document exchange ⁽²⁷⁾) Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams ⁽²⁹⁾, plus the registered mail service used in the course of judicial or administrative procedures, (part of CPC 751, part of CPC 71235 ⁽³⁰⁾ and part of CPC 73210 ⁽³¹⁾)	
B. Telecommunications Services	
These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽³²⁾ , excluding broadcasting ⁽³³⁾	None ⁽³⁴⁾ .
b) Satellite broadcast transmission services ⁽³⁵⁾	EU: None except that: — the commitments are subject to reciprocity; — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications. BE: Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.

Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below ⁽³⁶⁾	AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. For the distribution of pharmaceutical products and of tobacco products, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽³⁷⁾)	FR, IT: State monopoly on tobacco. FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
C. Retailing Services ⁽³⁸⁾ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services	ES, IT: State monopoly on tobacco. BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. IE, SE: Unbound for the retail sale of alcoholic beverages. SE: Authorisation for temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale may be subject to an economic needs test. Main criteria: impact on existing stores in the geographic area in question.

Sector or sub-sector	Description of reservations
(CPC 631) (Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽³⁹⁾) (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	EU: Participation of private operators in the education network is subject to concession.
B. Secondary Education Services (CPC 922)	AT: Unbound for higher education services. Unbound for education services for adults by means of radio or television broadcasting.
C. Higher Education Services (CPC 923)	BG: Unbound for the supply of primary and/or secondary education services by foreign natural persons and associations and for the supply of higher education services.
D. Adult Education Services (CPC 924)	CZ, SK: Nationality condition for majority of members of the Board. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310).
E. Other education services (CPC 929)	CY, FI, MT, RO, SE: Unbound.
	EL: Nationality condition for majority of members of the Board in primary and secondary schools. Unbound for higher education institutions granting recognised States diplomas.
	ES, IT: Needs test for opening private universities authorised to issue recognised diplomas or degrees; procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments.
	HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licences.
	LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
	SI: Unbound for primary schools. Nationality condition for majority of members of the Board in secondary and high schools.
	AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound.
	CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for majority of members of the Board.

Sector or sub-sector	Description of reservations
11. ENVIRONMENTAL SERVICES ⁽⁴⁾	
A. Waste Water Services (CPC 9401) ⁽⁴⁰⁾	None.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402)	
b) Sanitation and Similar Services (CPC 9403)	
C. Protection of ambient air and climate (CPC 9404) ⁽⁴¹⁾	
D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽⁴²⁾	
E. Noise and vibration abatement (CPC 9405)	
F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406)	
G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	AT: The licence for branch offices of foreign insurers has to be denied if the insurer, in the home country, does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.

Sector or sub-sector	Description of reservations
	BG, ES: Before establishing a branch or agency in Bulgaria or Spain 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. EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices. FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the EU, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance. IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. BG, PL: Local incorporation (no branches) required for insurance intermediaries. PT: In order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of an EU Member State. SK: Foreign national may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches). SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in the Republic of Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches). For sole proprietors, a residence in the Republic of Slovenia is required. SE: Insurance broking undertakings not incorporated in Sweden may establish only through a branch.
B. Banking and other financial services (excluding insurance)	EU: Only firms having their registered office in the EU can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State, is required to perform the activities of management of unit trusts and investment companies. BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residence in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches). FI: At least one half of the founders, the members of the board of directors, at least one ordinary and one deputy member of the supervisory board and the person entitled to sign in the name of the credit institution shall have their permanent residence in the EU. Exemption from these requirements may be granted by the competent authorities. HU: Branches of foreign institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.

Sector or sub-sector	Description of reservations
	IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the EU (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (i) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (ii) be authorised in another Member State in accordance with the EU Investment Services Directive. IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under EU legislation, the trustee/depository is required to be incorporated in Italy or in another Member State of the EU and established through a branch in Italy. Management companies of UCITS not harmonised under EU legislation are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms and companies managing UCITS harmonised under EU legislation having their legal head office in the EU, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the EU. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services. LT: For the purpose of asset management, incorporation as a specialised management company (no branches) is required. Only firms having their registered office in Lithuania can act as the depositories of the assets. 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 the life insurance business or by entities authorised to pension fund management in other EU Member States (unbound for direct branching from non-EU countries). RO: Branches of foreign institutions are not allowed to provide asset management services. SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). SE: A founder of a savings bank shall be a natural person resident in the EU.
13. HEALTH SERVICES AND SOCIAL SERVICES (*) (only privately funded services)	
A. Hospital Services (CPC 9311)	EU: Participation of private operators in the health and social network is subject to concession. Economic needs tests may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.
B. Ambulance Services (CPC 93192)	AT, SI: Unbound for ambulance services. BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services.

Sector or sub-sector	Description of reservations
C. Residential health facilities other than hospital services (CPC 93193)	CZ, FI, MT, SE, SK: Unbound.
D. Social Services (CPC 933)	HU, SI: Unbound for social services. PL: Unbound for ambulance services, for residential health facilities other than hospital services and for social services. BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes. CY: Unbound for hospital services, ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽⁴³⁾	BG: Incorporation is required (no branches). IT: Economic needs tests applied on bars, cafes and restaurants. Main criteria: population and density of existing establishments.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	BG: Unbound for direct branching (incorporation is required). PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches).
C. Tourist Guides Services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192) and ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	FR: Foreign participation in companies publishing publications in the French language may not exceed twenty per cent of the capital or of voting rights in the company. Establishment of press agencies by foreign investors is subject to reciprocity.

Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services ⁽⁴⁾ (CPC 963)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	AT, SI: Unbound for ski school services and mountain guide services. BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ⁽⁴⁴⁾	
a) International passenger transportation (CPC 7211 less national cabotage transport).	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.
b) International freight transportation (CPC 7212 less national cabotage transport) ⁽⁴⁵⁾	BG, CY, EE, HU, LV, LT, MT, RO: Unbound for establishment of other forms of commercial presence for the supply of international maritime transport services. DE, ES, FR, FI, EL, IT, LV, MT, PL, PT, SI and SE: Feeder services by authorisation.
B. Internal Waterways Transport ⁽⁴⁶⁾	
a) Passenger transportation (CPC 7221)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.
b) Freight transportation (CPC 7222)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens. BG: Unbound for direct branching (incorporation is required). FI: Services can be provided only by ships operating under the Finnish flag.
C. Rail Transport ⁽⁴⁷⁾ a) Passenger transportation (CPC 7111)	BG: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
b) Freight transportation (CPC 7112)	
D. Road Transport ⁽⁴⁾ a) Passenger Transportation (CPC 7121 and CPC 7122)	EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator. EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. AT, BG: Exclusive rights and/or authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV and SE: Requirement on established entities to use vehicles with national registration. ES: Economic needs test for CPC 7122. Main criteria: Local demand. IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. FR: Unbound for intercity bussing services.
b) Freight Transportation ⁽⁴⁸⁾ (CPC 7123, excluding transportation of mail on own account ⁽⁴⁹⁾).	AT, BG: Exclusive rights and/or authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV and SE: Requirement on established entities to use vehicles with national registration. IT, SK: Economic needs test. Main criteria is local demand.
E. Pipeline transport of goods other than fuel ⁽⁵⁰⁾ ⁽⁴⁾ (CPC 7139)	AT: Exclusive rights can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ⁽⁵¹⁾	
A. Services auxiliary to Maritime Transport ⁽⁵²⁾	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: For pushing and towing services and for supporting services for maritime transport unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.
a) Maritime Cargo Handling Services	
b) Storage and warehousing Services (part of CPC 742)	IT: Economic needs test for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment.
c) Customs Clearance Services	BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to forty nine per cent.
d) Container Station and Depot Services	SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
e) Maritime Agency Services	FI: Pushing and towing services can be provided only by ships operating under the Finnish flag.
f) Maritime Freight Forwarding Services	
g) Rental of Vessels with Crew (CPC 7213)	
h) Pushing and towing services (CPC 7214)	
i) Supporting services for maritime transport (part of CPC 745)	
j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport ⁽⁵²⁾	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.
a) Cargo-handling services (part of CPC 741)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for pushing and towing services and supporting services for internal waterway transport.
b) Storage and warehouse services (part of CPC 742)	AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by EU citizens.
c) Freight transport agency services (part of CPC 748)	BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to forty nine per cent.
d) Rental of Vessels with Crew	HU: Participation of the State may be required in an establishment.

Sector or sub-sector	Description of reservations
(CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	FI: Pushing and towing services can be provided only by ships operating under the Finnish flag. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
C. Services auxiliary to rail transport ⁽⁵³⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	BG: Unbound for direct branching (incorporation is required), Participation in Bulgarian companies is limited to forty nine per cent. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
D. Services auxiliary to road transport ⁽⁵³⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742)	AT: For rental of commercial road vehicles with operators, authorisation can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU. BG: Unbound for direct branching (incorporation is required), Participation in Bulgarian companies is limited to forty nine per cent. FI: For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.

Sector or sub-sector	Description of reservations
c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	EU: None except that: — the commitments are subject to reciprocity; — categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons. BG: Unbound for direct branching (incorporation is required).
b) Storage and warehouse services (part of CPC 742)	BG: Unbound for direct branching (incorporation is required). PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons.
c) Freight transport agency services (part of CPC 748)	BG: Unbound for direct branching (incorporation is required). HU: Unbound. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
d) Rental of aircraft with crew (CPC 734)	EU: Aircraft used by EU carriers have to be registered in the EU Member State licensing the carrier or elsewhere in the EU. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances. BG: Unbound for direct branching (incorporation is required).
e) Sales and Marketing	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers. BG: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
f) Computer Reservations System	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers. BG: Unbound for direct branching (incorporation is required).
g) Airport management ⁽⁴⁾	EU: the commitments are subject to reciprocity. BG: Unbound for direct branching (incorporation is required). PL: Foreign participation is limited to forty nine percent
F. Services auxiliary to pipeline transport of goods other than fuel ⁽⁵⁴⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines ⁽⁴⁾ (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services Incidental to Mining ⁽⁴⁾ (CPC 883) ⁽⁵⁵⁾	None.
B. Pipeline Transportation of fuels ⁽⁴⁾ (CPC 7131)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
C. Storage and warehouse services of fuels transported through pipelines ⁽⁴⁾ (part of CPC 742)	PL: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water ⁽⁴⁾	EU: Unbound for wholesale trade services of electricity, steam and hot water.
E. Retailing Services of motor fuel (CPC 613)	EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.

Sector or sub-sector	Description of reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water ⁽⁴⁾	
G. Services incidental to energy distribution ⁽⁵⁶⁾ (CPC 887)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, where: none. SI: Unbound except for services incidental the distribution of gas, where: none.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
d) Other beauty treatment services n.e.c (CPC 97029)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽⁵⁷⁾ ⁽⁵⁸⁾ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.

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

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

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

⁽⁴⁾ The horizontal limitation on public utilities applies.

⁽⁵⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

- (6) Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
- (7) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.
- (8) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).
- (9) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.
- (10) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.
- (11) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.
- (12) Includes legal advisory, legal representation, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.
- (13) Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.
- (14) The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.
- (15) Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.
- (16) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.
- (17) The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations of for utilisation authorisations (for example car inspection, food inspection).
- (18) The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).
- (19) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F. l) 4.
- (20) Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
- (21) Does not include printing services, which fall under CPC 8842 and are to be found under 6.F.p).
- (22) The term "handling" should be taken to include clearance, sorting, transport and delivery.
- (23) "Postal item" refers to items handled by any type of commercial operator, whether public or private.
- (24) For example letter, postcards.
- (25) Books, catalogues are included hereunder.
- (26) Journals, newspapers, periodicals.
- (27) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.
- (28) Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.
- (29) For subsectors i) to iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.
- (30) "Items of correspondence": a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.
- (31) Transportation of mail on own account by any land mode.
- (32) Transportation of mail on own account by air.
- (33) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.
- (34) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
- (35) Footnote for clarification purposes: Some Member States of the European Union maintain public participation in certain telecommunication operators. Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.
- (36) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
- (37) The horizontal limitation on public utilities applies to the distribution of chemical products of pharmaceuticals, of products for medical use such as medical and surgical devices, medical substances and objects for medical use, of military equipment and precious metals (and stones) and in some Member States of the European Union also to the distribution of tobacco and tobacco products and of alcoholic beverages.
- (38) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
- (39) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.i).
- (40) Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
- (41) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
- (42) Corresponds to sewage services.
- (43) Corresponds to Cleaning Services of Exhaust Gases.

- (43) Corresponds to parts of Nature and Landscape Protection Services.
- (44) Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
- (45) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
- (46) Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
- (47) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
- (48) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
- (49) The horizontal limitation on public utilities applies in some Member States of the European Union.
- (50) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and courier services.
- (51) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
- (52) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.1) 1 to 6.F.1) 4.
- (53) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
- (54) The horizontal limitation on public utilities applies when the services require the use of the public domain.
- (55) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES, under 18.C.
- (56) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
- Does not include direct access to or exploitation of natural resources.
- Does not include site preparation work for mining of resources other than oil and gas (CPC 3115), which is to be found under 8. CONSTRUCTION SERVICES.
- (57) Except for consulting services, the horizontal limitation on public utilities applies.
- (58) Therapeutical massages and thermal cure services are to be found under 6.A.i) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13.C).
- (59) The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

SECTION B
REPUBLICS OF THE CA PARTY
COSTA RICA

1. The list of commitments below indicates the economic activities committed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:
 - (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;
 - (b) A second column describing the applicable reservations.
2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.
3. Economic activities not mentioned in the list below are not committed.
4. In identifying individual economic activities:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;
 - (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.
6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Economic activity	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities listed:	
1. Treatment accorded to subsidiaries of juridical persons of the EU Party constituted in accordance with the Costa Rican legislation and having their registered office, central administration or principal place of business within the territory of Costa Rica is not extended to branches, agencies or representatives offices established in the territory of Costa Rica by a juridical person of the EU Party. Treatment less favourable may be accorded to subsidiaries of a juridical person of the EU Party constituted in accordance with the Costa Rican legislation, which have only their registered office or central administration in the territory of Costa Rica; unless it can be proved that they maintain substantive business operations in the territory of Costa Rica.	
2. The associations located abroad that would like to act in Costa Rica and the foreign juridical persons that have or want to open branches in the territory of Costa Rica, are obliged to constitute and maintain in the country a power of attorney for the branch's business.	
3. In the maritime-terrestrial zone defined in accordance with the Costa Rican legislation shall not be developed any activity in the public zone. Concessions shall be granted only in the restricted zone, nevertheless concessions shall not be granted to: (a) foreigners that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in the country solely by foreigners; and (e) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners. The entities or its partners that have those concessions shall not transfer quotas or shares to foreigners.	
4. An enterprise under a free zone regime in Costa Rica shall not introduce more than a twenty five percent of its total products sells, or more than fifty percent of its total sells of services to the Costa Rican customs territory. An enterprise under the free zone regime in Costa Rica, that only handles, re-packs or re-distributes merchandise, shall not introduce such products to the Costa Rican customs territory.	
5. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.	
6. National railroads, docks, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas docks, shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, docks or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.	
7. Economic activities considered as public utilities or public services ⁽¹⁾ may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. The institutions and public enterprises that, as a legal mandate, supply any of these services are excluded from this obligation. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.	

Economic activity	Description of reservations
8. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorised to practice the profession in the Costa Rican territory, including advisory and consulting. Residency requirements apply. To be incorporated in some of the professional associations in Costa Rica, the foreign professional services suppliers shall demonstrate that in their country of origin, where they are authorised to practice their profession, the Costa Rican professional services suppliers can practice the profession under like circumstances. In some cases, the hiring of foreign professional services suppliers on behalf of State or private institutions can only happen when there are no Costa Rican professional services suppliers willing to supply the service in the required conditions, or under the declaration of <i>inopia</i> .	
9. Costa Rica reserves the right to adopt or maintain any measure:	
(a) that grants rights or preferences to social or economic groups under disadvantage or to native groups; and	
(b) with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.	
10. In economic activities included in this list, any market access and national treatment reservations maintained at local governments' level (municipalities) are consolidated; nevertheless such reservations are not listed.	
These reservations shall not be construed as nullifying the commitments taken by Costa Rica in Title V (Government Procurement) of Part IV of this Agreement.	
11. The senior management, boards of directors and other related positions within public institutions and public enterprises are reserved to Costa Rican nationals.	
12. Market access for non-services is unbound. Any more favourable commitment on market access for non-services sectors within the meaning of Article 164 of this Agreement resulting from an international agreement shall constitute a commitment under this agreement as of the date of entry into force of that agreement.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding services	Non resident foreigners can only practice hunting of certain pigeon species in the terms and conditions established in the respective legislation. For non resident foreigners different timeframes (up to six months) and fees apply for hunting and scientific or cultural collection licenses.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	For non resident foreigners different timeframes (up to six months) and fees apply for scientific or cultural collection licenses.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services	The Costa Rican State exercises complete and exclusive sovereignty over its territorial waters within a distance of twelve miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles. The Costa Rican State shall exercise exclusive domain and jurisdiction over the marine resources and the natural riches existing in the continental waters, the territorial sea, the exclusive economic zone and the adjacent areas to the later, over those that exist or may come to existence national jurisdiction, in accordance with national legislation and international treaties. Fishing is reserved to Costa Rican natural and juridical persons, and to national flags and registered vessels.

Economic activity	Description of reservations
	Only tuna fencing fishing is allowed to foreign vessels within the exclusive economic zone except in the territorial sea. Tuna fencing fishing by foreign vessels is subject to a license per trip, annual registry, economic needs tests (main criteria: development needs and sustainability of the sector), different timeframes and fees. Authorisations for the unloading of fishing products by foreign vessels are subject to economic needs tests (main criteria: supply and demand and protection of consumer and national fishing sector). Preferential treatment is granted to national fishing fleet concerning taxation and selling of fuel.
3. MINING AND QUARRYING ⁽²⁾ (excluding services) The deposits of coal, natural gas, oil or any hydrocarbon; radioactive minerals, thermal sources, geothermic and ocean thermal energy sources; hydroelectric energy sources; the sources and mineral waters and underground and surface waters are reserved to the State and may be exploited only by the State, by private parties in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. The natural resources in the soil, subsoil and in the maritime waters adjacent to the national territory, along an area up to two hundred miles from the low tide line along the coast, may only be exploited in accordance with the <i>Constitución Política de la República de Costa Rica</i>. A non-discriminatory indefinite moratorium on strip or open pit mining activities applies.	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ⁽³⁾ (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	Unbound for ISIC 1110. Concessions for mining may not be granted to foreign governments or their representatives. Concessionaires that are enterprises organised under foreign law or natural persons not resident in Costa Rica must appoint a legal representative with full powers of attorney to acquire rights and enter into obligations on behalf of the represented enterprise or natural persons, and incorporate in Costa Rica. Banks of the Costa Rican Banking System shall not grant funds in an amount greater than ten percent of the total investment to enterprises of foreign capital or enterprises with more than fifty percent foreign ownership. Only natural persons can constitute mining co-operatives, and seventy five percent of the members must be Costa Rican nationals. If the recipient of a concession for hydrocarbon exploration and other services incidental to the mining of hydrocarbons that is organised under the law of a foreign country, it must have a branch office and legal representative in Costa Rica.
4. MANUFACTURING ⁽⁴⁾ (excluding services and manufacture of arms, munitions, explosives and other war material)	
A. Manufacture of food products (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.

Economic activity	Description of reservations
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ⁽³⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁴⁾)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	Subject to public monopoly.
J. Manufacture of refined petroleum products ⁽²⁾ (ISIC rev 3.1: 232)	Subject to public monopoly.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	Unbound for ISIC 2411.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.

Economic activity	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	None.

Economic activity	Description of reservations
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ⁽²⁾ (excluding services and nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽⁷⁾	Subject to a public monopoly or exclusive rights.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽⁸⁾	Subject to a public monopoly or exclusive rights.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽⁹⁾	Subject to a public monopoly or exclusive rights.
6. BUSINESS SERVICES ⁽¹⁰⁾	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	Nationality requirement for the professional.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Nationality requirement for the professional. Partnerships with Costa Rican natural or juridical persons are required.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Nationality requirement for the professional. Partnerships with Costa Rican natural or juridical persons are required.
c) Taxation advisory services (CPC 863) ⁽¹¹⁾	Nationality requirement for the professional. Partnerships with Costa Rican natural or juridical persons are required.

Economic activity	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	Priority shall be given to nationals with respect to social service requirement.
i) Veterinary services (CPC 932)	None.
j) 1. Midwives services (part of CPC 93191)	Unbound.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	Priority shall be given to nationals with respect to social service requirement.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	Priority shall be given to nationals with respect to social service requirement. Economic needs tests are required. Main criteria: population and geographical density.
B. Computer and related services (CPC 84)	None.
C. Research and development services (R&D) ⁽²⁾	
a) R & D services on natural sciences (CPC 851 excluding organic resources)	Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ⁽¹²⁾ services with regard to biodiversity ⁽¹³⁾ in Costa Rica shall designate a legal representative that resides in Costa Rica. For non resident foreigners different timeframes (up to six months) and fees apply for scientific or cultural collection licenses.

Economic activity	Description of reservations
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ⁽¹⁴⁾	None.
c) Interdisciplinary R & D services (CPC 853)	None.
D. Real estate services ⁽¹⁵⁾	
a) Involving own or leased property (CPC 821)	None.
b) On a fee or contract basis (CPC 822)	None.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	Ships must have Costa Rican flag and must be registered in Costa Rica. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters. Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica.
b) Relating to aircraft (CPC 83104)	Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	Unbound for CPC 83202.
f) Telecommunications equipment rental (CPC 7541)	None.

Economic activity	Description of reservations
F. Other business services	
a) Advertising (CPC 871)	Unbound for CPC 8719. Incorporation and specific types of legal entity are required (<i>sociedades personales</i>). Foreign natural or juridical persons shall be subject to limitations for the disposal of their ownership. Broadcasting in radio, television and cinema of foreign commercials and jingles shall be subject to limitations. Preferential treatment shall be granted to commercials from Central American countries. Broadcasters of radio, television and cinema commercials shall be subject to nationality, residency and registration requirements. Commercial breaks, spots and commercials sponsored by the State, any other institution of the State or other entities supported by the State shall be subject to nationality requirements.
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services ⁽¹⁶⁾ (CPC 8676)	None.
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
g) Advisory and consulting services incidental to fishing (part of CPC 882)	None.
h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and supply services of personnel	
i) 1. Executive search services (CPC 87201)	None.

Economic activity	Description of reservations
i) 2. Placement services of office support personnel and other workers (CPC 87202)	None.
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.
j) 1. Investigation services (CPC 87301)	Residency and nationality requirement. Numerical quotas apply. Main criteria: density in the sector.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	Residency and nationality requirement. Numerical quotas apply. Main criteria: density in the sector.
k) Related scientific and technical consulting services ⁽¹⁷⁾ (CPC 8675)	Unbound for CPC 86751.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	Subject to public monopoly.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	Incorporation is required. Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁸⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

Economic activity	Description of reservations
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875)	Unbound for CPC 87504.
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	Unbound for official translation and interpretation.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ⁽¹⁹⁾	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

Economic activity	Description of reservations
7. COMMUNICATION SERVICES	
A. Courier services including express delivery services ⁽²⁰⁾ (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation)	None.
B. Telecommunications services	
a) All services consisting entirely or mainly of signal transportation through telecommunications networks, excluding broadcasting ⁽²¹⁾ ⁽²²⁾	Concessions, authorisations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits. A special concession granted by the Legislative Assembly shall be required to supply traditional basic telephone services. ⁽²³⁾ Participation of capital in enterprises constituted or acquired by the <i>Instituto Costarricense de Electricidad</i> shall be limited to forty nine per cent. Participation of foreign capital in joint ventures with the <i>Empresa de Servicios Públicos de Heredia</i> shall be limited to forty nine per cent. Trust agreements of the <i>Fondo Nacional de Telecomunicaciones</i> shall be signed with public banks of the <i>Sistema Bancario Nacional</i> .
b) Satellite broadcast transmission services ⁽²⁴⁾	Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES ⁽²⁵⁾ (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) ⁽²⁾	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other commission agents' services (CPC 621)	Unbound for CPC 62112, 62113 and 62117.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

Economic activity	Description of reservations
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽²⁶⁾)	Unbound for CPC 62226, 6225 and 6227.
C. Retailing services ⁽²⁷⁾	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 6112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Food retailing services (CPC 631)	Unbound for CPC 63107.
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽²⁸⁾ (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921)	Unbound for CPC 923.
B. Secondary education services (CPC 922)	
C. Higher education services (CPC 923)	
D. Adult education services (CPC 924)	
E. Other education services (CPC 929)	

Economic activity	Description of reservations
11. ENVIRONMENTAL SERVICES ⁽¹⁰⁾	
A. Waste water services (CPC 9401) ⁽²⁹⁾ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (CPC 9402) b) Sanitation and similar services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ⁽³⁰⁾ D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽³¹⁾ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	Subject to a public monopoly or exclusive rights. Economic needs tests are required. Main criteria: environmental needs.
12. FINANCIAL SERVICES	
In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment. Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers, other than those seeking to operate as banks or insurance companies within Costa Rica.	
A. Insurance and insurance-related services	Incorporation is required except for insurance and reinsurance companies. On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices. The State guarantees the insurance activity of the <i>Instituto Nacional de Seguros</i>. Public monopoly for compulsory automobile insurance and occupational risk insurance until January 1, 2011.

Economic activity	Description of reservations
B. Banking and other financial services (excluding insurance)	Private banks in Costa Rica are required to be constituted or organised under Costa Rican law. The State guarantees the liabilities of the State Banks. Private banks that operate current accounts and saving sections have to meet the following requirements: (a) To maintain permanently a minimum loan balance with the state bank that administers the <i>fondo de crédito para el desarrollo</i> equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the <i>Banco Central de Costa Rica</i> for domestic currency, or the LIBOR rate at a one month term for foreign currency. (b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the <i>Consejo Rector del Sistema de Banca para el Desarrollo</i>, with such funds to be placed at a rate not higher than the basic passive rate calculated by the <i>Banco Central de Costa Rica</i>, in its placements in domestic currency, and the LIBOR rate at a one-month term, for resources in foreign currency. The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks. Only <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation. At least ten Costa Rican co-operative organisations are required to establish and operate a co-operative bank. At least twenty five Costa Rican solidarity associations are required to establish and operate a solidarity bank. On a non-discriminatory basis, non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities.
13. HEALTH SERVICES AND SOCIAL SERVICES ⁽¹⁰⁾ (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193)	None.

Economic activity	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641 and CPC 642) excluding catering in air transport services ⁽³²⁾	Economic needs tests are required. Main criteria: population and geographical density.
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	The number of travel agencies authorised to operate in Costa Rica shall be subject to economic needs test.
C. Tourist guides services (CPC 7472)	Residency requirement for tourist guides licenses.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None.
B. News and press agencies services (CPC 962)	Except as authorised, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica. The Board of Directors of the <i>Colegio de Periodistas</i> may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the <i>Colegio de Periodistas</i> . If the <i>Colegio de Periodistas</i> decides that an event of international importance will or has occurred in Costa Rica, the <i>Colegio de Periodistas</i> may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event.
C. Libraries, archives, museums and other cultural services ⁽²⁾ (CPC 963)	Unbound.
D. Sporting services (CPC 9641)	None.
E. Recreation park and beach services (including tourism marinas) (CPC 96491)	Unbound.

Economic activity	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime transport ⁽¹³⁾	
a) International passenger transportation (CPC 7211 less national cabotage transport)	Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Costa Rica.
b) International freight transportation (CPC 7212 less national cabotage transport) ⁽¹⁴⁾	
B. Internal waterways transport ⁽¹⁵⁾	
a) Passenger transportation (CPC 7221)	Unbound.
b) Freight transportation (CPC 7222)	
C. Rail transport ⁽¹⁶⁾	
a) Passenger transportation (CPC 7111)	Subject to a public monopoly.
b) Freight transportation (CPC 7112)	
D. Road transport ⁽²⁾	
a) Passenger transportation (CPC 7121 and CPC 7122)	Unbound.
b) Freight transportation ⁽²⁾ (CPC 7123)	
E. Pipeline transport of goods other than fuel ^{(17) (2)} (CPC 7139)	Unbound.

Economic activity	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ⁽³⁸⁾	
A. Services auxiliary to maritime transport ⁽³⁹⁾	
a) Maritime cargo handling services b) Storage and warehousing services (part of CPC 742) c) Customs clearance services d) Container station and depot services e) Maritime agency services f) Maritime freight forwarding services g) Rental of vessels with crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Unbound for customs clearance services, pushing and towing services and other supporting and auxiliary services (including catering).
B. Services auxiliary to internal waterways transport ⁽³⁹⁾	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of vessels with crew (CPC 7223)	Unbound.

Economic activity	Description of reservations
e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to rail transport ⁽⁴⁰⁾	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
D. Services auxiliary to road transport ⁽⁴⁰⁾	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748)	Unbound.

Economic activity	Description of reservations
d) Rental of commercial road vehicles with operators (CPC 7124)	
e) Supporting services for road transport equipment (CPC 744)	
f) Other supporting and auxiliary services (part of CPC 749)	
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Subject to a public monopoly or exclusive rights.
b) Storage and warehouse services (part of CPC 742)	Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica.
c) Freight transport agency services (part of CPC 748)	
d) Airport management ⁽²⁾	
e) Rental of aircraft with crew (CPC 734)	Subject to residency and reciprocity requirements. Economic needs tests are required. Main criteria: traffic and operation needs.
f) Sales and marketing	None.
g) Computer reservations system	
F. Services auxiliary to pipeline transport of goods other than fuel ⁽⁴¹⁾ Storage and warehouse services of goods other than fuel transported by pipelines ⁽²⁾ (part of CPC 742)	Unbound.
18. ENERGY SERVICES	
A. Services incidental to mining ⁽²⁾ (CPC 883) ⁽⁴²⁾	Unbound.
B. Pipeline transportation of fuels ⁽²⁾ (CPC 7131)	Subject to a public monopoly.

Economic activity	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines ⁽²⁾ (part of CPC 742)	Subject to a public monopoly.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) excluding wholesale trade services of electricity, steam and hot water ⁽²⁾	Subject to a public monopoly.
E. Retailing services of motor fuel (CPC 613)	Subject to a public monopoly. Costa Rica reserves the right to limit the number of concessions for retail distributors of crude oil and its derivatives – including fuel, asphalt, and naphtha – based on demand for the service. Priority will be given to concessionaires already supplying the service.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) excluding retailing services of electricity, (non bottled) gas, steam and hot water ⁽²⁾	Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions for retail distributors of crude oil and its derivatives – including fuel, asphalt, and naphtha – based on demand for the service. Priority will be given to concessionaires already supplying the service.
G. Services incidental to energy distribution ⁽⁴³⁾ (CPC 887)	Unbound except for consultancy services.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
A. Washing, cleaning and dyeing services (CPC 9701)	None.
B. Hairdressing services (CPC 97021)	None.
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
D. Other beauty treatment services n.e.c (CPC 97029)	None.
E. Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽⁴⁴⁾ ⁽⁴⁵⁾ (CPC ver. 1.0 97230)	None.

Economic activity	Description of reservations
F. Telecommunications connection services (CPC 7543)	Unbound.
(1) Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalt, gas and naphtha, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalt, gas and naphtha destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly. (2) The horizontal reservation on public utilities applies. (3) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in Energy services under 18.A. (4) Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h). (5) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content. (6) Publishing and printing on a fee or contract basis is to be found in Business services under 6.F.p). (7) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in Energy services under 18.G. (8) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in Energy services. (9) Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in Energy services. (10) The horizontal reservations on public utilities and professional services apply. (11) Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 6.A.a). (12) Bioprospecting includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity. (13) Biodiversity includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or <i>sui generis</i> registry systems. (14) Part of CPC 85201 which is to be found in Medical and dental services under 6.A.h). (15) The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate. (16) The horizontal reservation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations or for utilisation authorisations (for example, car inspection, food inspection). (17) The horizontal reservation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.). (18) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found in Business services under 6.F. l) 1 to 6.F.l) 4. (19) Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found in Business services under 6.F. p). (20) Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 6.F. p). (21) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services. (22) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B. (23) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators. (24) The traditional basic telephone service is targeted at user communication through data and voice switching exchanges in a predominantly wired network, with a general access for the population, excluding associated value-added services. (25) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households. (26) The horizontal reservation on professional services applies. (27) These services, which include CPC 62271, are to be found in Energy services under 18.D. (28) Does not include maintenance and repair services, which are to be found in Business services under 6.B. and 6.F.l). (29) Does not include retailing services of energy products which are to be found in Energy services under 18.E and 18.F. (30) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 6.A.k). (31) Corresponds to sewage services. (32) Corresponds to cleaning services of exhaust gases. (33) Corresponds to parts of nature and landscape protection services. (34) Catering in air transport services is to be found in Services auxiliary to transport services under 17.E.a).	

- (¹³) The horizontal reservation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
- (¹⁴) Includes feeding services and movement of equipment by international maritime transport suppliers between ports located in Costa Rica when no revenue is involved.
- (¹⁵) The horizontal reservation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
- (¹⁶) The horizontal reservation on public utilities applies to rail transport services requiring the use of the public domain.
- (¹⁷) Pipeline transportation of fuels is to be found in Energy services under 18.B.
- (¹⁸) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 6.F.I) 1 to 6.F.I) 4.
- (¹⁹) The horizontal reservation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
- (⁴⁰) The horizontal reservation on public utilities applies when the services require the use of the public domain.
- (⁴¹) Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 18.C.
- (⁴²) Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
- Does not include direct access to or exploitation of natural resources.
- Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found in Construction services under 8.
- (⁴³) Except for consulting services, the horizontal reservation on public utilities applies.
- (⁴⁴) Therapeutic massages and thermal cure services are to be found in Medical services under 6.A.h). Services provided by nurses, physiotherapists and para-medical personnel under 6.A.i) 2 and Health services under 13.A and 13.C.
- (⁴⁵) The horizontal reservation on public utilities applies to spa services and non therapeutic massages provided in domains of public utility such as certain water sources.

EL SALVADOR

1. The list of commitments below indicates the economic activities inscribed pursuant to Article 166 of this Agreement and by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:
 - (a) a first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply; and
 - (b) a second column describing the applicable reservations.
2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.
3. Economic activities not mentioned in the list below are not committed.
4. In identifying individual economic activities:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991; and
 - (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute a market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.
6. In accordance with Article 159, paragraph 3, of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or sub-sector	Description of reservations
HORIZONTAL COMMITMENTS	
1.	The airspace, subsoil, and the corresponding continental and insular shelf are owned by El Salvador. The State can grant a concession for the exploitation of the subsoil.
2.	Rural land may not be owned by a foreign person, including a branch of a foreign person, if the person is a national of a country or is organised under the law of a country that does not permit Salvadoran nationals to own rural land, except in the case of land to be used for industrial plants.
3.	An enterprise organised under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, is subject to the preceding paragraph.
4.	Only the following persons may engage in small scale commerce, industry, and the supply of services in El Salvador:
(a)	Salvadoran nationals born in El Salvador; and
(b)	Nationals of Costa Rica, Guatemala, Honduras, and Nicaragua.
	An enterprise organised under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, may not establish a small scale enterprise to engage in small scale commerce, industry, and the supply of services.
	For purpose of this entry, a small scale enterprise is an enterprise with a capitalisation not greater than \$US 200.000.
5.	In cooperative production societies, at least seventy five per cent of the total number of partners must be Salvadoran persons. A branch of an enterprise that is not organised under Salvadoran law is not a Salvadoran person.
	For greater certainty, a cooperative production society exists to provide certain benefits to its members including with respect to distribution, sales, management, and technical assistance. Its functions are not only economic but also social.
6.	Every employer must employ Salvadoran nationals in a proportion of at least ninety per cent of the personnel of his enterprise. In special circumstances the Ministry of Labour and Social Security may authorise the employment of more foreigners when it is difficult or impossible to replace them with nationals, but employers remain obliged to train Salvadoran personnel under the supervision and control of the mentioned Ministry within a period of not more than five years. The amount of wages of Salvadorians can not be less than eighty five per cent of the total wages paid. This percentage may be changed with the authorisation of the above mentioned Ministry ⁽¹⁾ .
7.	El Salvador may adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities.
8.	El Salvador may adopt or maintain any measure relating to the execution of social readaptation laws and services, as well as any social services, when they are established or maintained for a public purpose.
9.	Nothing in this Agreement, including the present list of specific commitments, will be interpreted in requiring a Party to privatise the supply of public services in the exercise of governmental authority.
10.	The market access and national treatment limitations maintained at local governments' level are consolidated, though they are not listed. These limitations shall not be construed as nullifying the commitments taken by El Salvador in the chapter on Public Procurement.
11.	El Salvador may require a concession, authorisation, license, permit or any other empowerment titles, as a non-discriminatory condition to perform an economic activity or supply a service.
12.	For the purpose of this list, juridical persons constituted according to the laws of El Salvador that have their legal domicile in the country, are considered to be Salvadoran. The laws and regulations established in favour of Salvadorans will be applicable to Salvadoran juridical persons whose partners or capital are, in their majority, foreigners.
13.	Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.
14.	Article 164 of this Agreement refers to non-discriminatory measures.
15.	Market Access for Non-services is unbound. Any more favourable commitment on market access for non-services sectors within the meaning of Article 164 of this Agreement resulting from an international agreement shall constitute a commitment under this Agreement as of the date of entry into force of that Agreement.

Sector or sub-sector	Description of reservations
ESTABLISHMENT IN NON SERVICES SECTOR	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ⁽²⁾	None.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services	None.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ⁽³⁾ (ISIC rev 3.1: 1110)	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.
4. MANUFACTURING ⁽⁴⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.

Sector or sub-sector	Description of reservations
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ⁽⁵⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁶⁾)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.

Sector or sub-sector	Description of reservations
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.

Sector or sub-sector	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽⁷⁾	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽⁸⁾	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽⁹⁾	Investors from countries which are energy suppliers may be prohibited to obtain control of the activity.
ESTABLISHMENT IN SERVICES	
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) Excluding legal documentations and certification services that are provided by legal professionals entrusted with public functions, such as notaries. Exclusively: legal consultancy and legal information services (86190**)	None.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220) excluding public accounting	Nationality condition applies to the exercise of the profession of public accountant: only public accountant can exercise the profession of external auditor. Salvadoran participation required in auditing and bookkeeping enterprises. None for financial auditing services (CPC 86211), accounting review services (CPC 86212) and bookkeeping services, except for tax returns (86302).
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services) excluding public auditing	
c) Taxation Advisory Services (CPC 863) ⁽¹⁰⁾ excluding public accounting and auditing	None, except that taxation enterprises must have Salvadoran participation.

Sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Registry in the <i>Registro Nacional</i> requires residency, except for advisory and pre-design architectural services (CPC 86711) and architectural design services (CPC 86712), which have none. Draftsmen are subject to nationality condition. El Salvador establishes a residency requirement to exercise architect or urban planning services.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Registry in the <i>Registro Nacional</i> requires residency, except for advisory and consultative engineering services (CPC 86721) which have none. Draftsmen are subject to nationality condition.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	Permanent permit granted by the <i>Junta de Vigilancia</i> is subject to residency requirement. El Salvador establishes a nationality requirement to exercise these services.
i) Veterinary services (CPC 932)	
j) 1. Midwives services (part of CPC 93191)	
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211)	None.
k.1) services supplied by pharmacists	An authorisation is required in order to supply these services. El Salvador establishes a nationality requirement to exercise these services.
Custom Agents and special customs representatives	El Salvador establishes a nationality requirement to exercise these services.
B. Computer and Related Services (CPC 84)	None.

Sector or sub-sector	Description of reservations
C. Research and Development Services ⁽¹¹⁾	
a) R & D services on natural sciences (CPC 851)	None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽¹²⁾ c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services ⁽¹³⁾	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.

Sector or sub-sector	Description of reservations
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	None.
e) Technical Testing and Analysis Services (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.

Sector or sub-sector	Description of reservations
i) 4. Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	An authorisation is required in order to supply these services. A maximum amount of personnel, proportion of weapons, ammunitions, equipment and materials in general for private security services may be established.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None.
k) Related Scientific and Technical Consulting Services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	Request CEPA (<i>Comision Ejecutiva Portuaria Autonomía</i>) the concession or license for the supply of these services.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	A concession or license is required for the supply of these services. El Salvador establishes reciprocity requirements for the recognition or validation of licenses, certificates, and permits issued by foreign air transport authorities.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁴⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	The supply of specialty air services requires prior authorisation, is subject to reciprocity, and must take into account national air transport policy.

Sector or sub-sector	Description of reservations
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ⁽¹⁵⁾	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier services including express delivery services ⁽¹⁶⁾ (CPC 75121)	None.
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹⁷⁾ , excluding broadcasting ⁽¹⁸⁾	None.

Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ⁽¹⁹⁾	None.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES ⁽²⁰⁾ (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	Contractual association with an enterprise established in El Salvador is required to participate in design activities, consulting, consulting and management of engineering or architectural projects, or any type of work or study relating to such projects' construction. Foreign enterprise must have a resident representative in El Salvador. Participation of Salvadoran nationals, including enterprises, is required in all engineering or architectural projects. Participation of Salvadoran nationals as workers and participation of Salvadoran enterprises, as partners in the joint venture is required in all engineering or architectural projects. Builders and electrical installation technicians must be Salvadoran nationals in order to be inscribed in the <i>Registro Nacional de Arquitectos, Ingenieros, Proyectistas y Constructores</i> .
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽²¹⁾)	None.
C. Retailing Services ⁽²²⁾ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof	None.

Sector or sub-sector	Description of reservations
(CPC 6112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542)	
Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽²³⁾ (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924) E. Other education services (CPC 929)	El Salvador establishes a nationality requirement for the teaching of national history and the Constitution.
	None.
11. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ⁽²⁴⁾ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403)	A concession or permit may be required for the supply of these services.

Sector or sub-sector	Description of reservations
C. Protection of ambient air and climate (CPC 9404) ⁽²⁵⁾ D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽²⁶⁾ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES El Salvador reserves the right to adopt or maintain non discriminatory measures requiring the incorporation in El Salvador of foreign financial institutions, other than those seeking to operate as banks or insurance companies within El Salvador. For greater certainty, juridical persons supplying financial services and constituted under the laws of El Salvador are subject to non-discriminatory limitations on juridical form. El Salvador may treat Panama as a Central American Party for the purposes of its obligations for Financial Services.	
A. Insurance and Insurance-Related Services	Insurance companies that are legally constituted abroad may also operate in the country by setting up a branch office as of one year from the date of entry into force of this Agreement. For an enterprise to be established under Salvadoran law, at least seventy five percent of its shares must be owned jointly or severally by: (a) Salvadoran natural persons or natural persons of Guatemala, Nicaragua, Honduras or Costa Rica; (b) legal persons organised under Salvadoran law whose majority, shareholders or partners are Salvadoran natural persons or natural persons of Guatemala, Nicaragua, Honduras or Costa Rica; (c) Guatemalan, Nicaraguan, Honduran, Costa Rican insurance or reinsurance companies; or (d) foreign insurance and reinsurance companies with a first rate Classification by an internationally recognised classification Institution (for example, Moody's, A.M. Best or S&P).

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	Banks that want to be incorporated in El Salvador have to do so as corporations with fixed capital broken down into registered shares and with no fewer than ten partners. Savings and credit institutions and cooperatives must be incorporated in El Salvador. At least fifty one per cent of the shares in banks legally incorporated in El Salvador must be owned by any of the following types of investor: (a) nationals of El Salvador or another Central American country; (b) legal persons organised under the laws of El Salvador whose majority shareholders or partners are: (i) nationals of El Salvador or a Central American country or (ii) other legal persons organised under the laws of El Salvador whose majority shareholders or partners are nationals of El Salvador or another Central American country; (c) banks established under the laws of a Central American country that (i) are subject to prudential regulation and supervision in that country, in accordance with relevant international practice, (ii) have been approved by internationally recognised risk classification entities; and (iii) that fully comply with the legal provisions and guidelines in force in those countries; or (d) banks and other foreign financial service suppliers that have been approved by internationally recognised risk classification entities as first-rate financial service suppliers and which meet other applicable requirements. Holding companies and other foreign financial service suppliers that fulfil these requirements are also covered by this subparagraph. To operate in El Salvador, a foreign bank branches must be part of a bank meeting the requirements of subparagraph (c) or (d). The operations of foreign branches in El Salvador are limited by their capital in El Salvador A bank organised under the laws of El Salvador in which over fifty per cent of the shares are owned by foreign banks or financial conglomerates shall only share names, assets or infrastructure or offer joint services to the public with other companies of the same foreign conglomerate. Savings and credit institutions shall be subject to the same ownership requirements as set forth for banks in the preceding paragraph regarding the banking services subsector. Savings and credit institutions and cooperatives must be incorporated in El Salvador. The share ownership limit set forth in the preceding paragraphs shall not apply to foreign non-profit foundations and associations with legal personality extended. Stock exchanges and brokerage firms must be incorporated in El Salvador. The directors or administrators of stock exchanges and the members of the boards of directors of brokerage firms must, in addition to satisfying prudential requirements, be nationals of El Salvador or a Central American country or in the case of other foreigners have resided in the country for at least three years. Bureaux de change must be incorporated in El Salvador. The shares of the bureaux de change shall be the property of national financial institutions or nationals of El Salvador or legal persons comprising exclusively Salvadorans. Financial service suppliers that manage pension funds must be incorporated in El Salvador as corporations with fixed capital broken down into registered shares and with no fewer than ten partners.

Sector or sub-sector	Description of reservations
	The shares of such service suppliers, must be owned by the following persons who, severally or jointly, shall account for at least fifty per cent of the capital: (a) nationals of El Salvador or a Central American country; (b) legal persons organised under the laws of El Salvador whose majority shareholders are natural persons described in subparagraph (a); (c) foreign pension fund managers with three years experience in the field; (d) international financial entities and related investment service suppliers in which the <i>Banco Central de Reserva</i> has holdings; and (e) Holding company with an exclusive purpose (<i>sociedades controladoras de finalidad exclusiva</i>) regulated by the <i>Ley de Bancos</i>, only if the patrimonial and fiscal matter conditions are met. El Salvador does not require the <i>Banco de Fomento Agropecuario</i> to be a member of the <i>Instituto de Garantía de Depósitos</i>.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	Unbound.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽²⁷⁾	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None.

Sector or sub-sector	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	Foreign artist that give paid performances must seek authorisation of the <i>Ministerio de Gobernación</i>, and must pay fees, in advance, or pay an adequate amount as a security deposit to the <i>Sindicato Gremial de Músicos, Cantantes y Bailarines Salvadoreños, Sindicato Gremial de Artista del Espectáculo and the Sindicato de Artistas Círcenses</i>, when applicable. Foreign circuses or other similar shows must pay to the relevant circus union a performance fee and must be authorised by the appropriate Ministry. Foreign circuses must also pay an additional fee based on the gross income earned from ticket sales for each performance, as well as the total earnings from sales to the audience of flags, caps, tee shirts, balloons, photographs and other paraphernalia. The foreign circus is required to pay an adequate amount as a security deposit. Limitation on the number performances of foreign artists and circuses in El Salvador. Minimum requirement of Salvadoran participation vis – à – vis foreigners in the case of public performances involving the live participation of artists.
B. News and Press Agencies Services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.
D. Sporting services (CPC 964) Exclusion: Gambling (CPC 96492)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport) b) International freight transportation (CPC 7212 less national cabotage transport) ⁽²⁸⁾	None.

Sector or sub-sector	Description of reservations
B. Internal Waterways Transport a) Passenger transportation (CPC 7221)	None.
b) Freight transportation (CPC 7112)	Request CEPA (<i>Comisión Ejecutiva Portuaria Autónoma</i>) the concession or license for the supply of these services.
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	Request CEPA (<i>Comisión Ejecutiva Portuaria Autónoma</i>) the concession or license for the supply of these services.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122) b) Freight Transportation (CPC 7123)	Nationality requirement for the supply of passenger transportation services. Public passenger land transportation concessions for a specific route are subject to an economic needs test. A free public passenger land transportation concession is limited to one vehicle.
E. Pipeline transport of goods other than fuel ⁽²⁹⁾ (CPC 7139)	Unbound.
17. SERVICES AUXILIARY TO TRANSPORT ⁽³⁰⁾	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services	Unbound for maritime cargo handling services, otherwise none. Central America establishes a nationality requirement to exercise "Customs Agents" and "Special Customs Representative" services.

Sector or sub-sector	Description of reservations
e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	Unbound.
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741)	Unbound.

Sector or sub-sector	Description of reservations
b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Unbound except for catering.
b) Storage and warehouse services (part of CPC 742)	Unbound.

Sector or sub-sector	Description of reservations
c) Freight transport agency services (part of CPC 748)	Unbound.
d) Rental of aircraft with crew (CPC 734)	None.
e) Airport management	Unbound.
f) Sales and Marketing	None.
g) Computer Reservations System	None.
F. Services auxiliary to pipeline transport of goods other than fuel ⁽³¹⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	Unbound.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽³²⁾	Unbound.
B. Pipeline Transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	None.
E. Retailing Services of motor fuel (CPC 613)	None.
F. Retail sales of fuel oil, bottled gas	
G. Services incidental to energy distribution (CPC 887)	Unbound except for consultancy services, where: None.

Sector or sub-sector	Description of reservations
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽¹⁾ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.
g) Domestic services (CPC 980)	None.

⁽¹⁾ For greater certainty, this clause applies to foreign workers under an employment relation and without prejudice of commitments undertaken by El Salvador under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).

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

⁽³⁾ Does not include advisory services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

⁽⁴⁾ Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

⁽⁵⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

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

⁽⁷⁾ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

⁽⁸⁾ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽⁹⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽¹⁰⁾ Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.

⁽¹¹⁾ For all these sectors, El Salvador will administer these concessions in accordance to their national biodiversity protection plans. Additionally, El Salvador reserves the right to participate in, and acquaint with, the studies and results that are derived from the supply of these services.

⁽¹²⁾ Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.

⁽¹³⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽¹⁴⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

⁽¹⁵⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.p).

⁽¹⁶⁾ For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

- (17) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.
- (18) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
- (19) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
- (20) For greater certainty, horizontal commitment number 15 applies to this sector.
- (21) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
- (22) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.I). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
- (23) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).
- (24) Corresponds to sewage services.
- (25) Corresponds to Cleaning Services of Exhaust Gases.
- (26) Corresponds to parts of Nature and Landscape Protection Services.
- (27) Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
- (28) Includes feeding services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
- (29) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
- (30) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.I) 1 to 6.F.I) 4.
- (31) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.
- (32) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
- Does not include direct access to or exploitation of natural resources.
- Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
- (33) Therapeutic massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.i) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

GUATEMALA

1. The list of commitments below indicates the economic activities committed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications at apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:
 - (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;
 - (b) A second column describing the applicable reservations.
2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.
3. Economic activities not mentioned in the list below are not committed.
4. In identifying individual economic activities:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;
 - (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment reservation within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example: need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.
6. In accordance with Article 159 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Economic activity	Description of reservations
HORIZONTAL RESERVATIONS	
All economic activities listed:	
Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged.	
Investment	
Foreign nationals require an authorisation from the <i>Oficina de Control de Areas de Reserva del Estado</i> to acquire ownership of the following state-owned land:	
(a)	real estate located in urban zones; and
(b)	real estate for which rights were registered in the General Property Registry before March 1, 1956 in the following locations:
(i)	a 3 - kilometre- long strip of land along the ocean;
(ii)	200 meters around the lakeshores;
(iii)	100 meters on either side of the navigable rivers; and
(iv)	50 meters around any spring that serves as a source of water for the population.
Only the Government may rent state-owned land described above to enterprises organised under Guatemalan law.	
Investment	
Only Guatemalans by birth and companies owned one hundred percent by Guatemalans by birth can be owners or possessing national lands located within fifteen kilometres from the border.	
Foreigners may, however, owning or possessing urban property or property rights of the State, registered with the Registrar General of the Property, prior to 1 March 1956 within fifteen kilometres of the border.	
Investment	
A company constituted under foreign laws, can be established in Guatemala in any form, but shall constitute a capital allocated to its operations in Guatemala, and a bond in favour of a third party for an amount not less than the equivalent in <i>quetzales</i> of US\$ 50,000, which shall remain in force for as long as that company is operating in Guatemala.	
The exact amount of the bond will be determined by the Register of Companies based <i>inter alia</i> on the amount of the investment.	
For greater certainty, the requirement of a bond should not be viewed as an impediment to a company organised under the laws of a foreign country, to settle in Guatemala.	
Every employer is prohibited to employ less than ninety percent of Guatemalan workers and pay them less than eighty-five percent of the total wages earned in their respective business unless otherwise provided under special laws.	
Both proportions may change:	
a) If so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalans technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labor and Social Security, both ratios may decrease by up to ten per cent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers.	

Economic activity	Description of reservations
In the case the Ministry authorises the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and	
b) When authorised and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labor and Social Security must clearly state the reasons, limit and duration of the change is made.	
For the purposes of the first paragraph, fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalan.	
The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies.	
For greater certainty this clause applies to foreign workers under an employment relationship in the host country and without prejudice of the commitments made under Chapter 4 (Temporary Presence of Natural Persons for Business Purposes).	
NON SERVICES SECTORS	
Market access for non services is unbound. Any more favourable commitment on market access for non services sectors within the meaning of Article 164 on market access in the establishment chapter, resulting from an international agreement shall constitute a commitment under this agreement as of the date of entry into force of that agreement.	
ALL SECTORS	
Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting. (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽¹⁾ .	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services.	Only Guatemalan nationals or enterprises organised under Guatemalan law may exploit and renew forestry resources.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services.	None.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ⁽²⁾ (ISIC rev 3.1: 1110)	None.

Economic activity	Description of reservations
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.
4. MANUFACTURING ⁽³⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products. (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ⁽⁴⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁵⁾)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.

Economic activity	Description of reservations
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machiner (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery. (ISIC rev 3.1 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.

Economic activity	Description of reservations
Q. Manufacture of medical, precision and optical instruments, watches and clock (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (excluding nuclear based electricity generation).	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽⁶⁾	None.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽⁷⁾	None.
C. Production of steam and hot water; distribution of steam and hot water on own account. (part of ISIC rev 3.1: 4030) ⁽⁸⁾	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) 1. Legal Services (CPC 861) ⁽⁹⁾	Full admission to the Bar is subject to nationality. Foreign persons can provide services only in partnership or in association with national lawyers.

Economic activity	Description of reservations
excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	
b) 1. Accounting and book keeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Foreign persons can provide services only in partnership or in association with national service providers.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Foreign persons can provide services only in partnership or in association with national service providers.
c) Taxation Advisory Services (CPC 863) ⁽¹⁰⁾	Foreign persons can provide services only in partnership or in association with national service providers.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Foreign persons can provide services only in partnership or in association with national service providers.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Foreign persons can provide services only in partnership or in association with national service providers.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	Foreign persons can provide services only in partnership or in association with national service providers.
i) Veterinary services (CPC 932)	Foreign persons can provide services only in partnership or in association with national service providers.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and Paramedical personnel (part of CPC 93191)	Foreign persons can provide services only in partnership or in association with national service providers.

Economic activity	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists	None.
B. Computer and Related Services (CPC 841, 842, 843, 844, 845, 849)	None.
C. Research and development services (R&D) ⁽¹¹⁾	
a) R & D services on natural sciences (CPC 851)	None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽¹²⁾	None.
c) Interdisciplinary R & D services (CPC 853)	
D. Real Estate Services ⁽¹³⁾	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.

Economic activity	Description of reservations
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	None.
e) Technical Testing and Analysis Services (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.

Economic activity	Description of reservations
i) Placement an Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	None.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None.
k) Related Scientific and Technical Consulting Services ⁽¹⁴⁾ (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.

Economic activity	Description of reservations
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁵⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ⁽¹⁶⁾	None.

Economic activity	Description of reservations
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 7511 and CPC 7512)	None.
Services relating to the Handling of the postal items, according to the following list of sub- sectors whether for domestic or foreign destinations:	
i) Handling of addressed written communications on any kind of physical medium, services including the direct mail and hybrid mail	
ii) Handling of addressed parcels and packages,	
iii) handling of addressed press products,	
iv) handling of items referred to in i) to iii) above as registered or insured mail	
v) express delivery services ⁽¹⁷⁾ for items referred to i) to iii),	
vi) handling of non-addressed items,	
vii) documents exchange	
B. Telecommunications Services	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹⁸⁾ , excluding broadcasting ⁽¹⁹⁾	None.
b) Satellite broadcast transmission services ⁽²⁰⁾	None except that: — the commitments are subject to reciprocity — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Republic of Guatemala regulatory framework for electronic communications.

Economic activity	Description of reservations
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission agents' services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other commission agents' services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽²¹⁾)	None.
C. Retailing Services ⁽²²⁾	
Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542)	None.

Economic activity	Description of reservations
Food retailing services (CPC 631)	
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽²⁾	
(CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	None.
B. Secondary Education Services (CPC 922)	
C. Higher Education Services (CPC 923)	
D. Adult Education Services (CPC 924)	
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ^(2a)	None.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402)	None.

Economic activity	Description of reservations
b) Sanitation and Similar Services (CPC 9403)	
C. Protection of ambient air and climate (CPC 9404) ⁽²⁵⁾	None.
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽²⁶⁾	None. ⁽²⁷⁾
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	Unbound.
12. FINANCIAL SERVICES Guatemala reserves the right to adopt or maintain measures requiring the incorporation in Guatemala of foreign financial service suppliers in Guatemala, other than those seeking to operate as banks or insurance companies within Guatemala.	
A. Insurance and insurance-related services ⁽²⁸⁾ Sub-sectors 1-4	None.
B. Banking and other financial services (excluding insurance) Sub-sectors 1-12	None.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311)	None.

Economic activity	Description of reservations
B. Ambulance Services (CPC 93192)	None.
C. Residential health facilities other than hospital services (CPC 93193)	None.
D. Social Services (CPC 933)	Unbound.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽²⁹⁾	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None except that only Guatemalan or nationals of a foreign country that are residents in Guatemala may provide tour guide services.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	None.
B. News and Press Agencies Services (CPC 962)	None.
C. Libraries, archives, museums and other cultural services (CPC 963)	None.
D. Sporting services (CPC 9641)	None.

Economic activity	Description of reservations
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport).	None.
b) International freight transportation (CPC 7212 less national cabotage transport) ⁽³⁰⁾	
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221)	None.
b) Freight transportation (CPC 7222)	
C. Rail Transport	
a) Passenger transportation (CPC 7111)	None.
b) Freight transportation (CPC 7112)	
c) Pushing and towing services (CPC 7113)	
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	None.
b) Freight Transportation (CPC 7123)	None.

Economic activity	Description of reservations
E. Pipeline transport of goods other than fuel ⁽²¹⁾ (CPC 7139)	None
17. SERVICES AUXILIARY TO TRANSPORT ⁽²²⁾	
A. Services auxiliary to Maritime Transport	
a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None except for pushing and towing.
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748)	None except for pushing and towing.

Economic activity	Description of reservations
d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	None.
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742)	None.

Economic activity	Description of reservations
c) Freight transport agency services (part of CPC 748)	
d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	
e) Supporting services for road transport equipment (CPC 744)	
f) Other supporting and auxiliary services (part of CPC 749)	
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of aircraft with crew (CPC 734)	None.
e) Sales and Marketing	None.
f) Maintenance and repair of aircraft services.	None.
g) Computer Reservations System.	None.
h) Airport management	None
F. Services auxiliary to pipeline transport of goods other than fuel	
Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None

Economic activity	Description of reservations
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽³³⁾	None.
B. Pipeline Transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	None.
E. Retailing Services of motor fuel (CPC 613)	None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	
G. Services incidental to energy distribution ⁽³⁴⁾ (CPC 887)	None
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.

Economic activity	Description of reservations
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽³⁵⁾ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.
g) Domestic services (CPC 980)	None.

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

⁽²⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

⁽³⁾ Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6. F. h).

⁽⁴⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

⁽⁵⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

⁽⁶⁾ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

⁽⁷⁾ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽⁸⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽⁹⁾ Includes legal advisory, legal representation, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as lawyer, and is subject to licensing requirements applicable in Guatemala. Legal services in respect of Guatemalan law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in Guatemala acting personally. Full admission to the Bar in Guatemala is necessary for representation before the Courts and other competent authorities in Guatemala since it involves practice of Guatemalan procedural law.

⁽¹⁰⁾ Does not include legal advisory and legal representation services on tax matters, which are to be found under 1.A.a). Legal services.

⁽¹¹⁾ For all these sectors, Guatemala will administer these concessions with conformity to the national biodiversity protection plans, knowledge and natural resources. Additionally, Guatemala reserves the right to participate and acquaint with the studies and reaches derived from the supply of these services.

⁽¹²⁾ Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.

⁽¹³⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽¹⁴⁾ The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

⁽¹⁵⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.

⁽¹⁶⁾ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

⁽¹⁷⁾ Does not include printing services, which fall under CPC 8842 and are to be found under 6.F.p).

⁽¹⁸⁾ For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

⁽¹⁹⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.

⁽²⁰⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁽²¹⁾ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

⁽²²⁾ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

⁽²³⁾ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.

⁽²⁴⁾ Retail sales of pharmaceutical, medical and orthopedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

⁽²⁵⁾ Corresponds to sewage services.

⁽²⁶⁾ Corresponds to Cleaning Services of Exhaust Gases.

⁽²⁷⁾ Corresponds to parts of Nature and Landscape Protection Services.

⁽²⁸⁾ The provision of these services must be consistent with national policies for the operation and maintenance of natural resources and biodiversity.

⁽²⁹⁾ It is understood, only individuals and enterprises authorised by law may solicit, promote, or sell insurance, or perform any other insurance activity within the territory of Guatemala.

⁽³⁰⁾ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.

⁽³¹⁾ Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

- ⁽¹¹⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
- ⁽¹²⁾ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.i) 1 to 6.F.i) 4.
- ⁽¹³⁾ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources.
- Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
- ⁽¹⁴⁾ Except for consulting services.
- ⁽¹⁵⁾ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.i) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

HONDURAS

1. The list of commitments below indicates the economic activities committed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:
 - (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;
 - (b) A second column describing the applicable reservations.
2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.
3. Economic activities not mentioned in the list below are not committed.
4. In identifying individual economic activities:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;
 - (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.
6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Economic activity	Description of reservations
HORIZONTAL RESERVATIONS	
The authorisation to establish a commercial presence may take into account the following criteria:	
A ceiling of ten per cent is established for the number of foreign workers in an enterprise who may not receive more than fifteen per cent of total wages paid. Both proportions can be modified when therefore they demand evident reasons of protection and promotion to the national economy or of lack of Honduran technicians in certain activity, or of defense of the national workers who demonstrate their capacity. In all these circumstances the Executive authority, by means of reasoned agreement emitted by the <i>Ministerio de Trabajo y Prevision Social</i> , can decrease both proportions until a ten percent each and during a period of five years for each company, or to increase them until eliminate the participation of the foreign workers.	
The percentages referred to above do not apply to company managers, directors, administrators, supervisors or general executives, provided that there are not more than two in each enterprise.	
In order to obtain the necessary work permit, foreigners must be resident in Honduras.	
EU nationals will be treated no less favourably than nationals of any other country in the application of the <i>Código de Trabajo</i> .	
State land, common land, and private land within forty kilometres of the borders and coastlines, and such land on islands, keys, coral reefs, breakwaters, rocks, and sand shoals in Honduras, can only be acquired, possessed, or held under any title by Honduran nationals by birth, by enterprises fully owned by Honduran nationals, and by state institutions.	
Notwithstanding the preceding paragraph, any person may acquire, possess, hold, or lease for up to forty years (which may be renewed) urban lands in such areas provided that it is certified and approved for tourist purposes, economic or social development, or for the public interest by the <i>Secretaría de Estado en el Despacho de Turismo</i> .	
Any person that acquires, possesses, or holds such urban land may transfer that land only after prior authorisation by the <i>Secretaría de Estado en el Despacho de Turismo</i> .	
Small-scale industry and trade are reserved to Honduran persons. Foreign investors cannot engage in small-scale industry or trade unless they are naturalised citizens and their country of origin grants reciprocity. "Small-scale industry and trade" means an enterprise with capital, excluding land, buildings, and vehicles, of less than 150 000 Lempiras.	
Non-Honduran cooperatives may establish in Honduras if they receive authorisation from the <i>Instituto Hondureño de Cooperativas</i> . Authorisation will be granted if:	
(a) reciprocity exists in the country of origin: and	
(b) the non-Honduras cooperative has at least one permanent legal representative in Honduras.	
A society formed in accordance with the foreign laws can dedicate itself to the exercise of the commerce in Honduras if:	
It has a permanent representative in Honduras with ample faculties to realise all the legal acts and businesses that there are to be celebrated and to provide effect in the national territory.	
Social Services: Honduras reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.	
Public Utility: Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	
The market access and national treatment limitations maintained at local governments' level are consolidated, though they are not listed. These limitations shall not be construed as nullifying the commitments taken by Honduras in the chapter on Public Procurement.	

Economic activity	Description of reservations
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽¹⁾	Beneficiaries must be Honduran nationals by birth, individually or organised in peasant cooperatives or other peasant enterprises.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services	None.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding services	Only Honduran nationals resident in Honduras and enterprises organised under Honduran law at least fifty one percent owned by Honduran nationals can engage in commercial fishing in the territorial waters, rivers, and lakes in Honduras. For greater certainty, only Honduran flag vessels can perform commercial fishing activities in territorial waters in Honduras. For greater certainty, only Honduran nationals by birth can be captains of commercial fishing vessels.
3. MINING AND QUARRYING	
A. Mining of coal and lignite: extraction of peat (ISIC rev 3.1: 10)	None.
B. Extraction of crude petroleum and natural gas ⁽²⁾ (ISIC rev 3.1: 1110)	Honduras reserves the right to adopt or maintain non-discriminatory measures related to the supply and distribution or wholesale of crude, reconstituted, refined petroleum products, to bunker and all its derivatives.
C. Mining of metal ores (ISIC rev 3.1: 13)	None.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None.
4. MANUFACTURING ⁽³⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.

Economic activity	Description of reservations
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ⁽⁴⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁵⁾)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	Honduras reserves the right to adopt or maintain non-discriminatory measures related to the supply and distribution or wholesale of crude, reconstituted, refined petroleum products, to bunker and all its derivatives.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.

Economic activity	Description of reservations
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.

Economic activity	Description of reservations
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽⁶⁾	In order to be established in Honduras and supply electrical energy distribution services, an enterprise must be organised as a commercial corporation with nominative stock.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽⁷⁾	Only the <i>hondureños</i> and enterprises organised under Honduran law may be authorised to sell petroleum products. The Enterprises must be at least fifty one percent owned by Honduran nationals. Honduras reserves the right to adopt or maintain non-discriminatory measures related to supply and distribution or wholesale of crude, reconstituted, refined petroleum products, to bunker and all its derivatives.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽⁸⁾	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	None, except that legal services in respect of Honduras law and legal representation is subject to nationality condition.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	None, except that authorisation by the professional association is subject to residency.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	

Economic activity	Description of reservations
c) Taxation Advisory Services (CPC 863) ⁽⁹⁾	
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None, except that a legal person organised under EU law shall designate a member of the professional association as its representative prior to registering with the professional association to supply the services in Honduras.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None, except that legal persons organised under EU law have to designate a member of the professional association as a representative prior to its registry only for specific civil engineering projects Foreign equity participation may not exceed thirty per cent.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	None, except that authorisation to the foreign professional by the professional association is subject to residency.
i) Veterinary services (CPC 932)	None, except that authorisation to the foreign professional by the professional association is subject to residency.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	None, except that authorisation to the foreign professional by the professional association is subject to residency and an exam. The authorisation gives the right to obtain the license to work, required for the provision of the service. No more than five per cent of the nurses employed at a medical facility may be foreign nationals.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None, except that pharmacists must be nationals.
B. Computer and Related Services (CPC 841, 842, 843, 844)	None.

Economic activity	Description of reservations
C. Research and Development Services	
a) R & D services on natural sciences (CPC 851)	None.
b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽¹⁰⁾	None.
c) Interdisciplinary R & D services (CPC 853)	
D. Real Estate Services ⁽¹¹⁾	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.

Economic activity	Description of reservations
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	Companies organised under foreign law may enter into contracts to provide business administration consulting services after confirmation of the contract by the professional association. Economic needs test (criteria: availability of the service in Honduras or contractual needs). Partnership required with Honduran firms that are duly registered with the <i>Colegio de Administradores de Empresas de Honduras</i> . Higher fees may apply.
d) Services Related to Management Consulting (CPC 866)	Economic consulting companies organised under foreign law must be represented by a member of the <i>Colegio Hondureño de Economistas</i> .
e) Technical Testing and Analysis Services ⁽¹²⁾ (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.

Economic activity	Description of reservations
j) 1. Investigation Services (CPC 87301)	Unbound.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	None, except that establishment of private security companies requires partnership with Honduran companies working in the same field and appoint a Honduran national as senior manager.
k) Related Scientific and Technical Consulting Services ⁽¹³⁾ (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁴⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.

Economic activity	Description of reservations
p) Printing and Publishing (CPC 88442)	None.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	None.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ⁽¹⁵⁾	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.
7. COMMUNICATION SERVICES	
A. Courier Services (CPC 7512) ⁽¹⁶⁾	None.
Services relating to the handling ⁽¹⁷⁾ of the postal items ⁽¹⁸⁾ , according to the following list of sub- sectors whether for domestic or foreign destinations: i) Handling of addressed written communications on any kind of physical medium ⁽¹⁹⁾ , including the direct mail and hybrid mail, ii) Handling of addressed parcels and packages ⁽²⁰⁾ , iii) handling of addressed press products ⁽²¹⁾ , iv) handling of items referred to in i) to iii), above as registered or insured mail v) Express delivery services ⁽²²⁾ ⁽²³⁾ for items referred to i) to iii), vi) handling of non-addressed items, vii) documents exchange ⁽²⁴⁾	

Economic activity	Description of reservations
B. Telecommunications Services	
In addition to horizontal notes and only for Telecommunications Services Sectors: Honduras reserves its right to adopt, maintain, or modify the level of participation in property of the Honduran Telecommunication Enterprise (HONDUTEL) as well as affiliates or subsidiaries.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽²⁵⁾ , excluding broadcasting ⁽²⁶⁾	None except that foreign governments may not participate directly or indirectly, in the offer of public services of telecommunications. Foreign companies must report their current address and appoint a legal representative in Honduras.
b) Satellite broadcast transmission services ⁽²⁷⁾	None, except that: — the commitments are subject to reciprocity. — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	Consulting and construction companies must be organised under Honduran law in order to be members of the <i>Colegio de Ingenieros Civiles de Honduras</i> (CICIH) and to perform civil engineering projects in Honduras. For greater certainty, consulting and construction enterprises organised under foreign law may register provisionally with the CICIH to perform specific civil engineering projects. Higher membership fees apply to foreign-owned enterprises. In addition, foreign service providers must be authorised by the CICIH in order to work on such projects. Municipalities are responsible for construction of aqueducts.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

Economic activity	Description of reservations
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽²⁹⁾)	None.
C. Retailing Services ⁽²⁹⁾ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 6112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) (Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽³⁰⁾) (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	A school director or supervisor and teachers at all levels may be nationals. Economic needs test (criteria: Honduran labour market). Notwithstanding the economic needs test, foreign may teach the Constitution, civic education, geography, and the history of Honduras only if there is reciprocity for Honduras in their country of origin.

Economic activity	Description of reservations
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES ⁽³¹⁾	
A. Waste Water Services (CPC 9401) ⁽³²⁾	Only the State, through its municipalities, may provide public water distribution, waste disposal, and sanitation and hygiene services. For greater certainty, municipalities are responsible for the construction of aqueducts, the maintenance and administration of potable water, sanitary sewerage, and drainage, and the promotion and development of related projects.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ⁽³³⁾ D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽³⁴⁾	Only the State, through its municipalities, may provide public water distribution, waste disposal, and sanitation and hygiene services. For greater certainty, municipalities are responsible for the construction of aqueducts, the maintenance and administration of potable water, sanitary sewerage, and drainage, and the promotion and development of related projects.
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	None.
12. FINANCIAL SERVICES	

In addition to horizontal notes and only for Financial Services Sectors:

Honduras reserves the right to adopt or maintain measures with respect to the supply of services by Savings and Loan Cooperatives.

Economic activity	Description of reservations
Honduras reserves the right to adopt or maintain measures requiring the incorporation in Honduras of foreign financial service suppliers, other than those seeking to operate as banks or insurance companies within Honduras.	
A. Insurance and insurance-related services	Foreign insurance institutions seeking to establish in Honduras must deposit at least ten percent of the minimum capital of the proposed company in either the <i>Banco Central de Honduras</i> or invest the above amount in State securities. This deposit will be refunded once the application is approved or resolved. To operate as a dependent insurance agent, independent insurance agent or insurance broker, a natural person must be Honduran or have been legally resident in Honduras for more than three consecutive years. To serve as an adjustor or claim liquidator, accident investigator, or damage inspector, a natural person must be a Honduran national or legal resident in Honduras.
B. Banking and other financial services (excluding insurance)	Foreign financial service suppliers must establish as corporations (<i>sociedades anónimas</i>), as branches, or as representative offices. The representative offices of foreign financial services suppliers may not accept funds. The shareholders of currency exchange bureaus must be natural persons with Honduran nationality.
13. HEALTH SERVICES AND SOCIAL SERVICES ⁽³¹⁾ (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽³⁵⁾	None.

Economic activity	Description of reservations
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	None.
B. News and Press Agencies Services (CPC 962)	Only Honduran nationals may exercise senior management of newspapers or free over the air broadcast (radio and television) news media, including its intellectual, political, and administrative orientation.
C. Libraries, archives, museums and other cultural services ⁽¹¹⁾ (CPC 963)	None.
D. Sporting services (CPC 964)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ⁽¹⁶⁾ ⁽¹⁷⁾ a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ⁽¹⁸⁾	None, except for the establishment of a registered company for the purpose of operating a fleet under the national flag of Honduras.
B. Internal Waterways Transport ⁽¹⁹⁾ a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	None.

Economic activity	Description of reservations
C. Rail Transport ⁽⁴⁰⁾ a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112) c) Pushing and towing services (CPC 7113)	The <i>Ferrocarril Nacional de Honduras</i> may only sell its subsidiaries to Honduran nationals and companies organised under Honduran law. The senior manager of the <i>Ferrocarril Nacional de Honduras</i> must be a Honduran national.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122)	Public domestic land passenger may be supplied only by Honduran nationals and companies that are organised under Honduran law and at least fifty one percent owned by Honduran nationals. It is necessary to obtain a certificate of operation from the <i>Dirección General de Transporte de la Secretaría de Obras Públicas, Transporte y Vivienda</i>, which is subject to an economic needs test. The foreigners who enter the national territory will be able to drive with the valid license that they carry and will be subject to the principle of reciprocity.
b) Freight Transportation (CPC 7123)	The cargo transportation services may be supplied only by Honduran nationals and companies that are organised under Honduran law and at least fifty one percent owned by Honduran nationals. It is necessary to obtain a certificate of operation from the <i>Dirección General de Transporte de la Secretaría de Obras Públicas, Transporte y Vivienda</i>, which is subject to an economic needs test. Public international land passenger and cargo transportation services may be supplied by foreign nationals and companies organised under foreign law based on reciprocity, but authorisation for particular routes will be granted on a preferential basis to Honduran nationals and to companies organised under Honduran law.
E. Pipeline transport of goods other than fuel ⁽⁴¹⁾ (CPC 7139)	None provided that there is reciprocity for Honduran services providers in their country of origin. Preference for national service providers for particular routes.
17. SERVICES AUXILIARY TO TRANSPORT ⁽⁴²⁾	
A. Services auxiliary to Maritime Transport ⁽⁴³⁾ a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services	None for e) maritime agency services; f) maritime freight forwarding services; i) supporting services for maritime transport (part of CPC 745), and j) other supporting services (part of CPC 749).

Economic activity	Description of reservations
g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport ⁽⁴³⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	None, except for e) pushing and towing services (CPC 7224).
C. Services auxiliary to rail transport ⁽⁴⁴⁾ a) Cargo-handling services (part of CPC 741)	None.

Economic activity	Description of reservations
b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to road transport ⁽⁴⁴⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services a) Ground handling services (including catering)	None.

Economic activity	Description of reservations
b) Storage and warehouse services (part of CPC 742)	None, except that a companies may be organised under Honduran law.
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of aircraft with crew (CPC 734)	None.
e) Sales and Marketing	None.
f) Computer Reservations System	None.
g) Airport management	None, except that a companies may be organised under Honduran law.
F. Services auxiliary to pipeline transport of goods other than fuel ⁽⁴⁵⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽⁴⁶⁾	None.
B. Pipeline Transportation of fuels (CPC 7131)	None.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	Only enterprises organised under Honduran law with fixed capital and the sole purpose of providing warehousing services shall be authorised to provide such services.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	Only legal persons organised under Honduran law may be authorised to sell petroleum products (liquid fuel, automotive oil, diesel, kerosene, and LPG). Foreign equity cap of fifty one per cent.
E. Retailing Services of motor fuel (CPC 613)	Only legal persons organised under Honduran law may be authorised to sell petroleum products (liquid fuel, automotive oil, diesel, kerosene, and LPG). Foreign equity cap of fifty one per cent.

Economic activity	Description of reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	
G. Services incidental to energy distribution ⁽⁴⁷⁾ (CPC 887)	In order to be established in Honduras and supply electrical energy distribution services, an enterprise must be organised as a commercial corporation with nominative stock.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.
d) Other beauty treatment services n.e.c (CPC 97029)	None.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽⁴⁸⁾ ⁽⁴⁹⁾ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.

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

⁽²⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in Energy services under 18.A.

⁽³⁾ Does not include advisory services incidental to manufacturing, which are to be found in Business services under 6.F.h).

⁽⁴⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

⁽⁵⁾ Publishing and printing on a fee or contract basis is to be found in Business services under 6.F.p).

⁽⁶⁾ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in Energy services

⁽⁷⁾ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in Energy services.

⁽⁸⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in Energy services.

⁽⁹⁾ Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 6.A.a). Legal services.

⁽¹⁰⁾ Part of CPC 85201 which is to be found in Medical and dental services under 6.A.h).

⁽¹¹⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽¹²⁾ The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations (for example car inspection, food inspection).

⁽¹³⁾ The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

- (14) Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.I) 1 to 6.F.I) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
- (15) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F pl.
- (16) For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
- (17) The term handling should be taken to include clearance, sorting, transport and delivery.
- (18) Postal item refers to items handling by any type of commercial operator whether public or private
- (19) For example letter, postcards.
- (20) Books, catalogues are included hereunder.
- (21) Journals, newspapers and periodicals.
- (22) The delivery services may include, in addition to greater speed and reliability, value-added elements such as collection from the point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.
- (23) Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.
- (24) Refers to items handled by any type of commercial operator.
- (25) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found in Computer services under 6.B.
- (26) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
- (27) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
- (28) These services, which include CPC 62271, are to be found in Energy services under 18.D.
- (29) Does not include maintenance and repair services, which are to be found in Business services under 6.B. and 6.F.I).
- (30) Does not include retailing services of energy products which are to be found in Energy services under 18.E and 18.F.
- (31) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under Professional services in 6.A.k).
- (32) The horizontal limitation on public utilities applies.
- (33) Corresponds to sewage services.
- (34) Corresponds to Cleaning Services of Exhaust Gases.
- (35) Corresponds to parts of Nature and Landscape Protection Services.
- (36) Catering in air transport services is to be found in Services Auxiliary to Transport Services under 17.E.a) Ground handling services.
- (37) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
- (38) Subject to the definition of the Section VI. International Maritime Transport Services.
- (39) Includes feeding services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
- (40) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
- (41) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
- (42) Pipeline transportation of fuels is to be found in Energy services under 18.B.
- (43) Does not include maintenance and repair services of transport equipment, which are to be found in Business services under 6.F.I) 1 to 6.F.I) 4.
- (44) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
- (45) The horizontal limitation on public utilities applies when the services require the use of the public domain.
- (46) Services auxiliary to pipeline transportation of fuels are to be found in Energy services under 18.C.
- (47) Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
- Does not include direct access to or exploitation of natural resources.
- Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. Construction services.
- (48) Except for consulting services, the horizontal limitation on public utilities applies.
- (49) Therapeutic massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).
- (50) The horizontal limitation on public utilities applies to Spa services and non therapeutic massages provided in domains of public utility such as certain water sources.

NICARAGUA

1. The list of commitments below indicate the economic activities inscribed pursuant to Article 166 of this Agreement and, by means of reservations, the market access and national treatment limitations, conditions and qualifications that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:
 - (a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;
 - (b) A second column describing the applicable reservations.
2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.
3. Economic activities not mentioned in the list below are not committed.
4. In identifying individual economic activities:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;
 - (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute a market access or a national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.
6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
9. The commitments contained in this list should not imply a less favourable treatment for establishments and investors of the EU Party than under the terms, limitations and conditions provided for under GATS.

Economic activity	Description of reservations																
HORIZONTAL RESERVATIONS All economic activities listed:	Employers may employ a maximum of ten per cent of foreigner employees. In special circumstances, the <i>Ministerio del Trabajo</i> may authorise the employment of a larger number of foreigners where it is difficult or impossible to replace them by nationals, in which case the employers must train Nicaraguan personnel under the supervision and control of the Ministry for a period of not more than five years. This ten per cent is reserved only for Boards Directors and specialised personnel ⁽¹⁾. Any investor may apply for preferential treatment under a special investment regime within of a Free Zone. Similar preferential treatment provided under a Free Zone can not be claimed by investors not operating under such regime. Any natural or legal persons, nationals or foreign, who are owners or possessors of goods, covered or protected by the <i>Ley de Protección al Patrimonio Cultural de la Nación</i> (Decreto No. 1142), and decide to sales such goods, shall grant to the State preference to buy it. The societies formally incorporated abroad that are established in Nicaragua or have an agency or branch in the territory of Nicaragua are obligated to maintain in the country a legal representative with general power, inscribed in the proper registry. Nicaragua reserves the right to adopt or maintain any measure granting rights or benefits to Nicaraguan Micro, Small and Medium Enterprises (PYMES) in accordance with the <i>Ley de Fomento y Desarrollo en las micro, pequeña y mediana Empresa</i> (Ley 645) and Reglamento de Ley de Fomento y Desarrollo en las micro, pequeña y mediana Empresa Decree No. 17-2008. ⁽²⁾																
	A micro, small, and medium enterprise shall be classified as such, when a natural or juridical person meet the following cumulative requirement: <table><tr><th></th><th>Micro</th><th>Small</th><th>Medium</th></tr><tr><td>Number of employees</td><td>1-5</td><td>6-30</td><td>31-100</td></tr><tr><td>Total Actives (Córdobas)</td><td>Up to 200 thousand</td><td>Up to 1.5 millions</td><td>Up to 6 millions</td></tr><tr><td>Total Sales (Córdobas)</td><td>Up to 1 million</td><td>Up to 9 millions</td><td>Up to 40 millions</td></tr></table> Nicaragua reserves the right to limit the transfer or disposal of any interest in stock held in an existing state enterprise, such that only a Nicaraguan national may receive such interest. However, the preceding sentence pertains only to the initial transfer or disposal of such interest. Nicaragua reserves the right to limit control of any new enterprise created by the transfer or disposal of any interest on stock as described in the preceding paragraph. Nicaragua also reserves the right to adopt or maintain any measure related to the nationality of senior management and members of the board of directors in such new enterprise. Nicaragua reserves the right to adopt or maintain any measure with respect to coastal lands, islands, and river banks under the possession of Nicaragua. Nicaragua reserves the right to adopt or maintain any measure related to the residency requirements in the field of coastal land ownership or investment in them by investors of the other party.		Micro	Small	Medium	Number of employees	1-5	6-30	31-100	Total Actives (Córdobas)	Up to 200 thousand	Up to 1.5 millions	Up to 6 millions	Total Sales (Córdobas)	Up to 1 million	Up to 9 millions	Up to 40 millions
	Micro	Small	Medium														
Number of employees	1-5	6-30	31-100														
Total Actives (Córdobas)	Up to 200 thousand	Up to 1.5 millions	Up to 6 millions														
Total Sales (Córdobas)	Up to 1 million	Up to 9 millions	Up to 40 millions														

Economic activity	Description of reservations
	Nicaragua reserves the right to adopt or maintain any measure granting rights or preferences to socially or economically disadvantaged minorities and indigenous peoples. Economic activities or services considered as public services or public utilities are Unbound, which are subject to a public monopoly. These economic activities or services include: electric energy supply including transmission and distribution, supply or sewage and water services which include drinkable water, recollection, treatment and evacuation and sewage, residual and pluvial water, as well as the installation, operation, and maintenance of hydrant services, development of maps, establishment, operation, and administration of international airport, administration of lotteries, public communication services as well as the issuance, finance and marketing of postal stamps, the usage of franking machine and other analogous systems, the administration and operation of the existing ports of national interest (Corinto, Sandino, San Juan del Sur, Cabezas, el Rama and El Bluff), which are reserved to the <i>Empresa Portuaria Nacional (EPN)</i> and any other services that, given their importance for the sustainable development of the country, are recognised and regulated as such by the Legislative Assembly. Nothing in this Agreement limits the rights of Nicaragua to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, as well as any social services established or maintained for a public purpose, such as: income security on insurance, social security on insurance, social welfare, public education, public training, health, child care, public sewage services and water supply services.
Market access for non- services is unbound. Any more favourable commitments in market access for no services sectors within the meaning of Article 164 on market access in the establishment chapter, resulting from an international agreement shall constitute a commitment under this agreement as of the date of entry into force of that agreement.	
SPECIFIC RESERVATIONS	
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽³⁾	None, except flight personnel who participate in aviation activities for agricultural purposes within the national territory must be Nicaraguan nationals. Similarly, aircraft used for such purposes must be licensed in Nicaragua.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ⁽⁴⁾	None.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services	None, except that, it is required to be established as a juridical person within Nicaragua and be properly registered in the Public Trade Registry to obtain a commercial fishing license, such juridical person must appoint a legal representative with permanent residence within Nicaragua. The exploitation of fishery resources by foreign-flag vessels will be made by default of the national fleet and is subject to the regulations established by Law and the relevant conditions and limitations set up in international agreements and treaties ratified by Nicaragua. The total fishing productions and aquaculture for export purposes, must be processed and packed in plants duly authorised and established in the national territory, in compliance with regulations and specific provisions for each Hydrobiology resource.

Economic activity	Description of reservations
	No license or permit shall be granted to any investor for fisheries under "Limited Access Regime". The resources declared for full exploitation under the limited access regime are: the spiny lobster resource in the Caribbean Sea and the coastal "penaeid" shrimp of the Caribbean Sea and the Pacific Ocean, and those subsequently declared by the "Instituto Nicaraguense de la Pesca y Acuicultura". The Special License to fishing for tuna and related species that are highly migratory, may be granted to national vessels or foreign-flag vessels which have been chartered or leased with or without an option to purchase involving the natural or juridical persons Nicaraguans or domestic companies with foreign participation The artisanal or Small Scale Fishing is reserved exclusively for nationals of Nicaragua. The State of Nicaragua will promote co-investment for the establishment and strengthening of the national fishing fleet on a non-discriminatory basis.
3. MINING AND QUARRYING	
A concession, authorisation, license, permit or any other empowerment titles may be required, as condition to perform an economic activity in this sector. Authorisation from regional government and municipal council applies.	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None, except that an enterprise must be established and must designate a legal representative permanently domiciled in Nicaragua.
B. Extraction of crude petroleum and natural gas ⁽²⁾ (ISIC rev 3.1: 1110)	None, except that an enterprise must be established, must designate a legal representative permanently domiciled in Nicaragua.
C. Mining of metal ores (ISIC rev 3.1: 13)	None, except an enterprise must be established and must designate a legal representative permanently domiciled in Nicaragua.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None, except an enterprise must be established and must designate a legal representative permanently domiciled in Nicaragua.
4. MANUFACTURING ⁽⁶⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 151, 152, 153, 154)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.

Economic activity	Description of reservations
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ⁽⁷⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁸⁾)	None.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products ⁽⁹⁾ (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 261)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.

Economic activity	Description of reservations
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 351, 352, 359 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 371)	None.

Economic activity	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ⁽⁹⁾ (excluding nuclear based electricity generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽¹⁰⁾	None, except a concession, authorisation, license, permit or any other empowerment title may be required, as condition to perform an economic activity in this sector. Electricity transmission services may only be provided by the State through ENATREL (<i>Empresa Nacional de Transmisión Eléctrica</i>). And In order to engage in the distribution of electricity an enterprise must be organised under Nicaraguan law.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽¹¹⁾	None, except a concession, authorisation, license, permit or any other empowerment title may be required, as condition to perform an economic activity in this sector.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽¹²⁾	None.
6. BUSINESS SERVICES	
A. Professional services	
a) Legal services (CPC 861) excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.	None, except that legal services in respect of Nicaraguan law and legal representation are subject to nationality requirement.
b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	None, except that foreign public accounting firms, auditors and accountants, either as individuals or enterprises, may exercise the profession or other relevant activity through an authorised public accounting firm or association in Nicaragua.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	
c) Taxation advisory services (CPC 863) ⁽¹³⁾	

Economic activity	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
i) Veterinary services (CPC 932)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
j) 1. Midwives services (part of CPC 93191)	None.
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	None.
B. Computer and related services (CPC 841, 842, 843, 844)	None.
C. Research and development services (R&D) ⁽⁹⁾	
a) R & D services on natural sciences (CPC 851)	None, except to engage in scientific research activities related to natural resources a foreign national must have a legal representative in Nicaragua during the entire time the research is being conducted.

Economic activity	Description of reservations
b) R & D services on social sciences and humanities (CPC 852 excluding psychologists services) ⁽¹⁴⁾	None.
c) Interdisciplinary R & D services (CPC 853)	
D. Real estate services ⁽¹⁵⁾	
a) Involving own or leased Property (CPC 821)	Only Nicaraguan citizen or legal permanent residents in Nicaragua can apply for a real estate broker license. The Real Estate Brokers societies, may supply their services only through authorised brokers and agents and must be established in accordance with the laws of Nicaragua. International firms of real estate brokers, in order to carry out this activity in Nicaraguan territory, must be represented by a natural person or legal national real estate brokers, who will be authorised to represent the international firm and practice real estate brokerage in Nicaragua.
b) On a fee or contract basis (CPC 822)	Only Nicaraguan citizen or legal permanent residents in Nicaragua can apply for a real estate broker license. The Real Estate Brokers societies, may supply their services only through authorised brokers and agents and must be established in accordance with the laws of Nicaragua. International firms of real estate brokers, in order to carry out this activity in Nicaraguan territory, must be represented by a natural person or legal national real estate brokers, who will be authorised to represent the international firm and practice real estate brokerage in Nicaragua.
E. Rental/leasing services without operators	
a) Relating to ships (CPC 83103)	None.
b) Relating to aircraft (CPC 83104)	None.
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.

Economic activity	Description of reservations
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market research and opinion polling (CPC 864)	None.
c) Management consulting services (CPC 865)	None.
d) Services related to management consulting (CPC 866)	None.
e) Technical testing and analysis services ⁽¹⁶⁾ (CPC 8676)	None.
f) Services incidental to agriculture, hunting and forestry (CPC 881)	None.
g) Services relating to fishing (CPC 882)	None.
h) Services incidental to manufacturing (CPC 884 and CPC 885)	None.
J. Placement and supply services of personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement services (CPC 87202)	None.

Economic activity	Description of reservations
i) 3. Supply services of office support personnel (CPC 87203)	None.
i) 4. Model agency services (part of CPC 87209)	None.
j) 1. Investigation services (CPC 87301)	None, except an authorisation is required.
j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	Unbound.
k) Related scientific and technical consulting services ⁽¹⁷⁾ (CPC 8675)	Unbound.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.
l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
l) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.
l) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None, except that only Nicaraguan technical personnel shall engage in repair and maintenance services or specialty air services in Nicaragua. In the absence of such personnel, the <i>Instituto Nicaragüense de Aeronáutica Civil</i> may allow foreign pilots or other technical personnel to engage in such activities, in which case the <i>Instituto Nicaragüense de Aeronáutica Civil</i> must grant preference to nationals of other Central American countries.
l) 5. Maintenance and repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁸⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

Economic activity	Description of reservations
m) Building-cleaning services (CPC 874)	None.
n) Photographic services (CPC 875 except for CPC 87504.)	None.
o) Packaging services (CPC 876)	None.
p) Printing and publishing (CPC 88442)	None.
q) Convention services (part of CPC 87909)	None.
r) 1. Translation and interpretation services (CPC 87905)	None, except that authorisation for the exercise of the profession is subject to the same conditions and requirements as provided for Nicaraguan nationals in the EU Member State of nationality of the foreign service provider.
r) 2. Interior design and other specialty design services (CPC 87907)	None.
r) 3. Collection agency services (CPC 87902)	None.
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services (CPC 87904) ⁽¹⁹⁾	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

Economic activity	Description of reservations
7. COMMUNICATION SERVICES Horizontal notes only for Telecommunications Sector To provide telecommunications services or make use of radio spectrum or other means of transmission, it is required an enabling document (concessions, licenses, registrations or permits) granted by TELCOR, regulator body, which may only be issued to natural or legal Nicaraguans persons or foreign legal person who maintain representation in the country, that are registered in the respective registry, are subject to the jurisdiction of the Courts of the Republic of Nicaragua and subject to all provisions of laws, regulations, rules, resolutions and administrative arrangements applicable to the telecommunications sector. Rights deriving from the Central American Telecommunications Treaty and its Protocol are applicable only between the countries of Central America. In the same way the agreements previously signed between Central American countries, both bilateral and collective agreements and other derivatives thereof, are applicable only between the countries of Central America. The provisions of the Telecommunications Section and in the present offer are not intended to set, direct or indirectly, international interconnection rates or policies applicable to such rates.	
A. Courier Services including express delivery services ⁽²⁰⁾ (CPC 7512, except for the services reserved to the State and its enterprises in accordance with the national legislation) as of the entry into force of this Agreement ⁽²¹⁾	None, except that, A legal representative must be appointed and resident in Nicaragua and Service suppliers are subject to relevant national legislation, as of the entry into force of this Agreement. ⁽²¹⁾
B. Telecommunications Services	
a) Services consisting of the transmission and reception of signals by any electromagnetic means ⁽²²⁾ , excluding broadcasting ⁽²³⁾	
— Local ⁽²⁴⁾ or public local telephone service (CPC 75211)	None, except as indicated for all sub sectors into horizontal notes.
— Public long distance telephone services ⁽²⁵⁾ (CPC 75212)	
— International long distance telephone Services (CPC 7521**)	
— Mobile telephone services (CPC 75213)	
— Electronic Mail (CPC 7523)	None, except as indicated for all sub sectors into horizontal notes and Nicaragua reserves the right to adopt or maintain any measure related to the protection of personal data and safeguard the confidentiality of the transmitted data.
— Online information and data base (CPC 7523**)	

Economic activity	Description of reservations
— Electronic data interchange (IED) (CPC 7523 **) — Data processing (CPC 843**)	
— Circuit-switched data transmission services (CPC 7523**) — Telex services (CPC 7523**) — Telegraph services (CPC 7522) — Enhanced/value-added facsimile services including store and retrieve n.a. code and protocol conversion (CPC 7521** + CPC 7529**) — Private leased circuit services (CPC 7522** + CPC 7523**) — Voice mail (CPC 7521**, CPC 7523**)	None, except as indicated for all sub sectors into horizontal notes.
— Package-switched data transmission services (CPC 7523**) — Paging services (CPC 75291) — Teleconferencing services (CPC 75292) — Internet access services (CPC 7523**)	None, except as indicated for all sub sectors into horizontal notes. And Nicaragua reserves the right to adopt or maintain any measure relative to the protection of personal data and safeguard the confidentiality of the transmitted.

Economic activity	Description of reservations
— Mobile data services (CPC 7523**)	
— Equipment rental services (CPC 75410) — Equipment sales services (CPC 75420) — Connection services (CPC 75430**) — Consulting services (CPC 75440) — Communications equipment maintenance services (CPC 75450)	None, except as indicated for all sub sectors into horizontal notes and Nicaragua reserves the right to adopt or maintain any measure relative to the importation of equipment that need to be homologated before they are connected to the public telecommunications network or to use radio spectrum within the frequency bands authorised.
b) Satellite broadcast transmission services ⁽²⁶⁾	None, except that: The commitments are subject to reciprocity. Service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Nicaraguan regulatory framework for electronic communications. Service suppliers are subject to national legislation regarding licensing and other regulations, including that the legal representative be resident in Nicaragua.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	To supply construction services in Nicaragua an enterprise must be organised under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	
A. Commission Agents' Services	
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 6111, part of CPC 6113 and part of CPC 6121)	None.

Economic activity	Description of reservations
b) Other commission agents' services (CPC 621)	None.
B. Wholesale trade services	
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽²⁷⁾)	None.
C. Retailing Services ⁽²⁸⁾	
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing services of telecommunication terminal equipment (part of CPC 7542)	
c) Food retailing services (CPC 631)	
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽²⁹⁾ (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921)	Unbound.
B. Secondary education Services (CPC 922)	

Economic activity	Description of reservations
C. Higher education services (CPC 923)	
D. Adult education services (CPC 924)	
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES ⁽⁹⁾	
A. Waste water services (CPC 9401) ⁽³⁰⁾	The establishment, construction, and development of public works for the supply and distribution of drinking water, and collecting and disposing of wastewater, may only be performed by the <i>Empresa Nicaragüense de Acueductos y Alcantarillados Sanitarios</i> (ENACAL). ENACAL is the State entity responsible for providing potable water and collecting and disposing of wastewater, and has the following functions: (a) to capture, treat, conduct, store, distribute, and sell potable water; and to gather, treat and finally dispose of wastewater; (b) to purchase natural water, purchase and sell potable water, as well as to commercialize the services of collection, treatment and final disposal of wastewater; (c) take all necessary measures so that the release of treated wastewater minimizes the environmental impact; (d) develop the Company's Expansion Plan for the short, medium and long terms; (e) investigate, explore, develop, and exploit the water resources; and (f) any other activity required for its development.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste	Unbound.
a) Refuse disposal services (CPC 9402)	
b) Sanitation and similar services (CPC 9403)	Unbound.
C. Protection of ambient air and climate (CPC 9404) ⁽³¹⁾	None.

Economic activity	Description of reservations
D. Remediation and clean up of soil and waters Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽³²⁾	None.
E. Noise and vibration abatement (CPC 9405)	None.
F. Protection of biodiversity and landscape Nature and landscape protection services (part of CPC 9406)	None.
G. Other environmental and ancillary services (CPC 9409)	Unbound.
12. FINANCIAL SERVICES In addition to horizontal notes and only for Financial Services Sectors: Nicaragua reserves the right to accord benefits to financial services suppliers or public entities wholly or majority owned by the State that supply financial services and are established with a public interest purpose, including but not limited to agriculture production finance, housing credits for low income families, and credits for small and medium size enterprises. Such benefits shall not disadvantage the core operations of commercial competitors and include, but are not limited to: extension of State guarantees, tax exemptions, exceptions to the usual juridical form requirements, and the legal requirements to begin operations. Nicaragua reserves the right to adopt or maintain measures requiring the incorporation in Nicaragua of foreign financial services suppliers organised under the laws of foreign countries, excluding those seeking to operate as banks or insurance companies within Nicaragua.	
A. Insurance and insurance-related services 1. direct insurance (including co-insurance) (a) life; (b) non-life; 2. Reinsurance and retrocession services 3. insurance inter-mediation 4. services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	Insurance and reinsurance activities may only be practiced by juridical persons constituted and domiciled in Nicaragua in the form of public corporations (<i>sociedades anónimas</i>) or by an autonomous state entity authorised by its constitutive law. The foreign financial service providers must comply with the requirements and obligations under the relevant laws and financial regulations in force in Nicaragua as of the date of entry into force of this Agreement. ⁽²¹⁾

Economic activity	Description of reservations
B. Banking and other financial services (excluding insurance)	
1. Acceptance of deposits and other repayable funds from the public.	Banks that are legally constituted abroad may also operate in the country by setting up a branch office.
2. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction.	The foreign financial service providers must comply with the requirements and obligations under the relevant laws and financial regulations in force in Nicaragua, as of the date of entry into force of this Agreement. ⁽²¹⁾
3. Financial leasing.	
4. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts.	
5. Guarantees and commitments.	
6. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:	
(a) money market instruments (including cheques, bills, certificates of deposits);	
(b) foreign exchange;	
(c) derivative products including, but not limited to, futures and options;	
(d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;	
(e) transferable securities;	
(f) other negotiable instruments and financial assets, including bullion;	
7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.	
8. Money broking.	
9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services.	
10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	

Economic activity	Description of reservations
11. Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services.	
12. Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (1) through (11), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	
13. HEALTH SERVICES AND SOCIAL SERVICES ^(*) (only privately funded services)	
A. Hospital services (CPC 9311) B. Ambulance services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social services (CPC 933)	Unbound.
14. TOURISM AND TRAVEL RELATED SERVICES In order to supply tourism services in Nicaragua an enterprise must be organised under Nicaraguan law and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽³⁾	None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	None.
C. Tourist Guides Services (CPC 7472)	None, except that tour Guides must be Nicaraguan nationals.

Economic activity	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	None. Unbound for CPC 96193, 96195.
B. News and press agencies services (CPC 962)	Unbound.
C. Libraries, archives, museums and other cultural services ⁽⁹⁾ (CPC 963)	None.
D. Sporting services (CPC 964)	None.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ⁽³⁴⁾	
a) International passenger transportation (CPC 7211 less national cabotage transport).	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a route concession to engage in international passenger transportation.
b) International freight transportation (CPC 7212 less national cabotage transport) ⁽³⁵⁾	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a license to engage in maritime freight transport.
B. Internal waterways transport ⁽³⁶⁾	
a) Passenger transportation (CPC 7221)	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a route concession to engage in internal waterways passenger transportation.
b) Freight transportation (CPC 7222)	None, except that only nationals of Nicaragua or a company established in Nicaragua may obtain a route concession to engage in internal waterways freight transportation.

Economic activity	Description of reservations
C. Rail transport ⁽³⁷⁾	
a) Passenger transportation (CPC 7111)	None, except that a concession is required.
b) Freight transportation (CPC 7112)	
c) Pushing and towing services (CPC 7113)	Unbound.
D. Road transport ⁽³⁾	
a) Passenger transportation (CPC 7121 and CPC 7122)	Any natural or legal person, to exploit the public passengers transport service, shall require a concession granted by the State through the <i>Ministerio de Transporte e Infraestructura</i> (MTI) or municipalities and must subject to the provisions laid down by national law regulating the matter. Only Nicaraguan persons can provide collective ground transportation in the interior of Nicaragua. The transportation of passengers within the national territory shall be conducted only by Nicaraguans suppliers.
b) Freight transportation ⁽⁹⁾ (CPC 7123)	Foreign companies of international cargo in order to establish in the country must meet the following special requirements: (a) fifty one per cent of its capital, at least, belongs to Nicaraguan people; (b) The effective control and direction of the company are also in the hands of Nicaraguans. The transport of local cargo (<i>cahotaje</i>) must be carry out only by national carriers, reserving the State of Nicaragua and its authorities the right to authorise to the owners of motor vehicles from countries are signatories to the SICA, and as long on their countries of origin applies principle of reciprocity to Nicaraguan nationals. The concessions will be granted for a renewable period of twenty years, must be obtained through competitive bidding under the rules established by the Law. In cases of legal persons engaged in the transport business, in any of the procedures covered by law, must be registered with the Companies Registry and subject to the principle of reciprocity and the conventions of Central American integration. The transportation any type of cargo within the national territory shall be conducted only by Nicaraguans suppliers. On a temporary manner, the MTI may authorise the operation of foreign vehicles to supply this service for the case load specialised, as long as the company who owns the load is established in Nicaragua and preserving the principle of reciprocity. Cargo for export to countries outside the Central American area and its transportation toward ports transient, local and transit cargo must be carried out by national carriers, while retaining the principle of reciprocity and the provisions of Central American Economic Integration System (SICA). Cargo entered into national fiscal depositories shall only be transported to any part of the national territory by national carriers.

Economic activity	Description of reservations
E. Pipeline transport of goods other than fuel ⁽³⁸⁾ ⁽⁹⁾ (CPC 7139)	Foreign companies of international cargo in order to establish in the country must meet the following special requirements: (a) fifty one per cent of its capital, at least, belongs to Nicaraguan people; (b) The effective control and direction of the company are also in the hands of Nicaraguans. The transport of local cargo (<i>abotaje</i>) must be carry out only by national carriers, reserving the State of Nicaragua and its authorities the right to authorise to the owners of motor vehicles from countries are signatories to the SICA, and as long on their countries of origin applies principle of reciprocity to Nicaraguan nationals. The concessions will be granted for a renewable period of twenty years, must be obtained through competitive bidding under the rules established by the Law. In cases of legal persons engaged in the transport business, in any of the procedures covered by law, must be registered with the Companies Registry and subject to the principle of reciprocity and the conventions of Central American integration. The transportation any type of cargo within the national territory shall be conducted only by Nicaraguans suppliers. On a temporary manner, the MTI may authorise the operation of foreign vehicles to supply this service for the case load specialised, as long as the company who owns the load is established in Nicaragua and preserving the principle of reciprocity. Cargo for export to countries outside the Central American area and its transportation toward ports transient, local and transit cargo must be carried out by national carriers, while retaining the principle of reciprocity and the provisions of Central American Economic Integration System (SICA). Cargo entered into warehouses national tax can only be transferred to any part of the national territory by national carriers.
17. SERVICES AUXILIARY TO TRANSPORT ⁽³⁹⁾	
A. Services auxiliary to Maritime Transport ⁽⁴⁰⁾	
a) Maritime cargo handling services	Unbound.
b) Storage and warehousing services (part of CPC 742)	None, except that the supplying of such services is not allowed within the nationals port premises, which are reserved to the port competent authority.
c) Customs clearance services	None, except that a company operating as a customs broker in Nicaragua must be organised under Nicaraguan law and at least one customs broker official must have a valid license. The customs brokers must be nationals of Nicaragua.
d) Container station and depot services	None, except that the supplying of such services is not allowed within the nationals port premises, which are reserved to the port competent authority.
e) Maritime agency services	None, except that, to operate as a shipping agent, general shipping agent, or shipping consignment agent, a natural person must be a Nicaraguan national, and an enterprise must be organised under Nicaraguan law.
f) Maritime freight forwarding services	None, except to operate as a freight forwarder or freight consolidator, is required in the case of natural persons be a national of Nicaragua, and a company must be established in Nicaragua
g) Rental of vessels with crew (CPC 7213)	None, except that a company must be established in Nicaragua and ninety percent of the crew must be nationals authorised under applicable law. Only Nicaraguan nationals may be appointed as captain of any vessel sailing in national waters.

Economic activity	Description of reservations
h) Pushing and towing services (CPC 7214)	Unbound.
i) Supporting services for maritime transport (part of CPC 745)	Unbound.
j) Other supporting and auxiliary services (including catering) (part of CPC 749)	None. Unbound for Catering.
B. Services auxiliary to internal waterways transport ⁽⁴⁰⁾	
a) Cargo-handling services (part of CPC 741)	Unbound.
b) Storage and warehouse services (part of CPC 742)	None, except that the supplying of such services is not allowed within the nationals port premises, which are reserved to the port competent authority.
c) Freight transport agency services (part of CPC 748)	None, except to operate as a freight forwarder or freight consolidator, is required in the case of natural persons be a national of Nicaragua, and a company must be established in Nicaragua.
d) Rental of vessels with crew (CPC 7223)	None, except that a company must be established in Nicaragua and ninety per cent of the crew must be nationals authorised under applicable law. Only Nicaraguan nationals may be appointed as captain of any vessel sailing in national waters.
e) Pushing and towing services (CPC 7224)	Unbound.
f) Supporting services for internal waterway transport (part of CPC 745)	Unbound.
g) Other supporting and auxiliary services (part of CPC 749)	None.
C. Services auxiliary to rail transport ⁽⁴¹⁾	
a) Cargo-handling services (part of CPC 741)	Unbound.
b) Storage and warehouse services (part of CPC 742)	Unbound.

Economic activity	Description of reservations
c) Freight transport agency services (part of CPC 748)	Unbound.
d) Pushing and towing services (CPC 7113)	Unbound.
e) Supporting services for rail transport services (CPC 743)	Unbound.
f) Other supporting and auxiliary services (part of CPC 749)	Unbound.
D. Services auxiliary to road transport ⁽⁴¹⁾	
a) Cargo-handling services (part of CPC 741)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None, except that a company must be established in Nicaragua to provide freight transport agency services.
d) Rental of commercial road vehicles with operators (CPC 7124)	None, except that a company must be established in Nicaragua to provide Rental of Commercial Road Vehicles with Operators.
e) Supporting services for road transport equipment (CPC 744 except for CPC 7442)	None.
f) Other supporting and auxiliary services (part of CPC 749)	None.
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	Unbound.

Economic activity	Description of reservations
b) Storage and warehouse services (part of CPC 742)	None, except that the supplying of these services is not allowed within the national airport precincts, which are reserved to the Airport Authority.
c) Freight transport agency services (part of CPC 748)	None, except that the supplying of these services is not allowed within the national airport precincts, which are reserved to the Airport Authority. And a company must be established in Nicaragua.
d) Rental of aircraft with crew (CPC 734)	None, except that a company must be established in Nicaragua and ninety per cent of the crew must be nationals authorised under applicable law. Only Nicaraguan nationals may be appointed as captain of any aircraft.
e) Sales and marketing	None.
f) Computer reservations System	None.
g) Airport management ⁽⁹⁾	Unbound.
F. Services auxiliary to pipeline transport of goods other than fuel ⁽⁴²⁾ Storage and warehouse services of goods other than fuel transported by pipelines ⁽⁹⁾ (part of CPC 742)	None, a company must be established in Nicaragua to provide these services.
18. ENERGY SERVICES	
A. Services incidental to mining ⁽⁹⁾ (CPC 883) ⁽⁴³⁾	None, except that an enterprise that supplies hydrocarbon exploration and testing services must be organised under Nicaraguan law. To conduct studies of hydrocarbons such as geological or geophysical studies, drafting topographic maps, seismic, or geochemical studies, a foreign national must designate a legal representative permanently domiciled in Nicaragua.
B. Pipeline transportation of fuels ⁽⁹⁾ (CPC 7131)	None, except foreign companies of international cargo in order to establish in the country must meet the following special requirements: (a) fifty one per cent of its capital, at least, belongs to Nicaraguan people; (b) The effective control and direction of the company are also in the hands of Nicaraguans. The transport of local cargo (<i>abotaje</i>) must be carry out only by national carriers, reserving the State of Nicaragua and its authorities the right to authorise to the owners of motor vehicles from countries are signatories to the SICA, and as long on their countries of origin applies principle of reciprocity to Nicaraguan nationals. The concessions will be granted for a renewable period of twenty years, must be obtained through competitive bidding under the rules established by the Law. In cases of legal persons engaged in the transport business, in any of the procedures covered by law, must be registered with the Companies Registry and subject to the principle of reciprocity and the conventions of Central American integration.

Economic activity	Description of reservations
	The transportation any type of cargo within the national territory shall be conducted only by Nicaraguans suppliers. On a temporary manner, the MTI may authorise the operation of foreign vehicles to supply this service for the case load specialised, as long as the company who owns the load is established in Nicaragua and preserving the principle of reciprocity. Cargo for export to countries outside the Central American area and its transportation toward ports transient, local and transit cargo must be carried out by national carriers, while retaining the principle of reciprocity and the provisions of Central American Economic Integration System (SICA). Cargo entered into warehouses national tax can only be transferred to any part of the national territory by national carriers.
C. Storage and warehouse services of fuels transported through pipelines ⁽⁹⁾ (part of CPC 742)	None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water ⁽⁹⁾	None.
E. Retailing services of motor fuel (CPC 613)	None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water ⁽⁹⁾	
G. Services incidental to energy distribution ⁽⁴⁴⁾ (CPC 887)	Unbound.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, cleaning and dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	None.

Economic activity	Description of reservations
d) Other beauty treatment services n.e.c. (CPC 97029)	None.
e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽⁴⁵⁾ ⁽⁴⁶⁾ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	Unbound.
g) Domestic services (CPC 980)	Unbound.

⁽¹⁾ For greater certainty this clause applies to foreign workers under an employment relation and without prejudice to commitments undertaken by Nicaragua under the chapter IV on temporary personal.

⁽²⁾ If this legislation that contains the restriction is eliminated or modified in a way that is less restrictive, the restriction listed would be deemed to be accordingly.

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

⁽⁴⁾ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

⁽⁵⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

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

⁽⁷⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

⁽⁸⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

⁽⁹⁾ The horizontal limitation on public utilities applies.

⁽¹⁰⁾ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

⁽¹¹⁾ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽¹²⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽¹³⁾ Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.

⁽¹⁴⁾ Part of CPC 85201 which is to be found under 6.A.h - Medical and dental services.

⁽¹⁵⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽¹⁶⁾ The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations (for example, car inspection, food inspection).

⁽¹⁷⁾ The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

⁽¹⁸⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.l) 1 to 6.F.l) 4.

⁽¹⁹⁾ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

⁽²⁰⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.p).

⁽²¹⁾ For purposes of this Agreement, express delivery services means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

⁽²²⁾ Any more favourable treatment to domestic or foreign establishments and investors that results from future amendments in or revisions of legislation shall immediately and unconditionally be extended to establishments and investors of the EU Party.

⁽²³⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.

⁽²⁴⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁽²⁵⁾ The Local area geographical unit will be defined by the Regulatory body.

⁽²⁶⁾ The National Long Distance service is that supplied between a terminal connection located in a local area and any other connection point terminal located in another local area within the territory of the Republic of Nicaragua.

⁽²⁷⁾ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

⁽²⁸⁾ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

⁽²⁹⁾ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).

⁽³⁰⁾ Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.

⁽³¹⁾ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

⁽³²⁾ Corresponds to sewage services.

⁽³³⁾ Corresponds to Cleaning Services of Exhaust Gases.

- (12) Corresponds to parts of Nature and Landscape Protection Services.
- (13) Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.
- (14) The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
- (15) Includes feeding services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.
- (16) The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
- (17) The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
- (18) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
- (19) Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.I) 1 to 6.F.I) 4.
- (40) The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.
- (41) The horizontal limitation on public utilities applies when the services require the use of the public domain.
- (42) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES, under 18.C.
- (43) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
- Does not include direct access to or exploitation of natural resources.
- Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.
- (44) Except for consulting services, the horizontal limitation on public utilities applies.
- (45) Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.i) 2. Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).
- (46) The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

PANAMA

1. The list of commitments below indicate the economic activities inscribed pursuant to Article 166 of this Agreement and, by means of limitations, conditions and qualifications, the market access and national treatment reservations that apply to establishments and investors of the EU Party in those activities. The list is composed of the following elements:

(a) A first column indicating the economic activities in which the commitment is assumed by the Party, and the scope to which the reservations apply;

(b) A second column describing the applicable reservations.

2. For the purpose of this list, the term none indicates economic activities where there are no limitations, conditions and qualifications to national treatment or market access. The term unbound indicates that no national treatment or market access commitments have been made.

For greater certainty, the absence of specific reservations in a given economic activity is without prejudice to the horizontal reservations that apply.

3. Economic activities not mentioned in the list below are not committed.

4. In identifying individual economic activities:

(a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;

(b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

(c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 164 and 165 of this Agreement. Those measures (for example need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the EU Party.

6. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

7. In accordance with Article 164 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

8. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Economic Activity	Description of reservations
ALL SECTORS	Public utilities Economic activities or services considered as public services or public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law.
ALL SECTORS	Investment Panama reserves the right to adopt or maintain any measure related to the ownership of the Panama Canal and any juridical person that may succeed the Panama Canal Authority ("PCA"). A member of the board of directors of any such juridical person must be a Panamanian national. The PCA may require that an enterprise operating in the Panama Canal be legally constituted under the law of Panama and enter into a joint venture or other legal entity with the PCA. The PCA may adopt or maintain any measure limiting the number of concessions operating in the Panama Canal. The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths, and entrances; lands and marine, lacustrine, and fluvial waters; locks; auxiliary dams; docks; and water control structures
ALL SECTORS	Investment 1. Panama reserves the right to limit the transfer or disposal of an interest held in an existing state enterprise so that only Panamanian nationals may receive that interest. 2. If Panama transfers or disposes of an interest in an existing state enterprise as described in paragraph 1, Panama may adopt or maintain a measure related to the nationality of the senior management and members of the board of directors of an enterprise that receives that interest.
ALL SECTORS	Panama reserves the right to adopt or maintain a measure for providing law enforcement and correctional services, as well as the following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health care or child care.
ALL SECTORS	Panama reserves the right to adopt or maintain a measure denying to foreign investors and their investments or to foreign service providers a right or privilege granted to minorities with social or economic disadvantages or native populations in their reservation areas.
ALL SECTORS	1. A foreign government, foreign official or foreign state enterprise may not own real property in Panama, except property used for an embassy. 2. A foreign national, or enterprise or enterprise organised under the laws of Panama owned entirely or partially by foreign nationals, may not own real property within ten kilometres of Panama's borders.

Economic Activity	Description of reservations
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory excluding services	None.
B. Forestry and logging (ISIC rev 3.1: 020) excluding services	None.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding services	1. Only a person of Panama may sell for consumption in Panama fish caught in the territory of Panama. 2. Only a Panamanian-built vessel may engage in commercial or industrial shrimp fishing in the territory of Panama. 3. A vessel with a capacity of less than 150 tons may only fish for tuna in the territory of Panama if it is owned by a person of Panama. 4. Only a vessel owned by a person of Panama may obtain a licence for coastal (manual) fishing. 5. Only a Panamanian-flagged vessel that is at least seventy five per cent owned by a person of Panama and that is engaged in international tuna trade within the territory of Panama may obtain a tuna fishing licence for a preferential fee. 6. An industrial enterprise in the business of storing or selling shrimp or other marine species must locate its facilities in the Vacamonte Fishing Port, in the District of Arraijan, unless the facilities are located where farming operations occur. 7. International tuna fishing vessels must use the services of legal shipping agencies domiciled in Panama in order to obtain a licence to fish for tuna in Panamanian jurisdictional waters.
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None, except: 1. A foreign government, foreign state enterprise, or juridical person in which there is direct or indirect participation of any foreign government, may not: (a) obtain a mining concession; (b) directly or indirectly, be a contractor for mining operations; (c) operate or benefit from a mining concession; or (d) acquire, possess or retain, for use in mining operations in Panama, equipment or material without previous and special authorisation issued through a Decree of the President of the Republic signed by all members of Cabinet. 2. Only a Panamanian national or an enterprise of Panama may obtain, directly or indirectly, a contract for the exploration and exploitation of limestone, sand, quarry stone, tufa, clay, gravel, debris, feldspar, plaster and other non-metallic minerals.
B. Extraction of crude petroleum and natural gas ⁽¹⁾ (ISIC rev 3.1: 1110)	
C. Mining of metal ores (ISIC rev 3.1: 13)	
D. Other mining and quarrying (ISIC rev 3.1: 14)	

Economic Activity	Description of reservations
	3. For greater certainty, the following may not obtain, operate or benefit from a contract referred to in paragraph 1, directly or indirectly, unless the Executive Branch decides otherwise: (a) a foreign government or state enterprise; or (b) a juridical person in which a foreign government has direct or indirect participation. Crude Petroleum and natural gas 1. If a contractor is a foreign juridical person, it must establish itself or open a branch in the Republic of Panama. Contractors may apply for an exemption from import tax on machinery, equipment, spare parts and other articles necessary for carrying out the activities required by their respective contracts. That exemption may be granted if the articles are of acceptable quality and competitive price, as determined by the Ministry of Commerce and Industries, and are not produced in Panama.
4. MANUFACTURING ⁽²⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.

Economic Activity	Description of reservations
H. Publishing, printing and reproduction of recorded media ⁽³⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁴⁾)	An enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred per cent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.

Economic Activity	Description of reservations
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semitrailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION, TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽²⁾	1. Electric power transmission in the territory of Panama may be supplied only by the Government of Panama. 2. Electric power distribution in the territory of Panama will be supplied by three enterprises for a period of fifteen years, under concessions granted by the <i>Autoridad Nacional de los Servicios Públicos (ASEP)</i>. This period started on October 22, 1998.

Economic Activity	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽⁶⁾	None.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽⁷⁾	None.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (part of CPC 861) Exclusively: legal consultancy on international law (excludes Panamanian law) and consultancy on law of the jurisdiction in which the service supplier is qualified as a lawyer. Does not include appearance in courts or administrative, judicial, maritime or arbitral authorities in Panama, nor the drafting of legal documents.	None.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	Panamanian juridical persons may make agreements to add to their letterheads and signs the names of firms, corporations and juridical or natural foreign persons engaged in the services provided by a Certified Public Accountant in his country of origin, or in international coordination of the professional practice of public accountancy.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.
c) Taxation Advisory Services (CPC 863) ⁽⁸⁾	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.

Economic Activity	Description of reservations
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.
i) Veterinary services (CPC 932)	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.
j) 1. Midwives services (part of CPC 93191)	None.
i) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	Professional license (<i>idoneidad</i>) to provide the service is subject to nationality condition.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalised Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalised Panamanian national for at least three years; (d) a foreign national or a juridical person organised under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organised under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution. 2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if: (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label; or (b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service.

Economic Activity	Description of reservations
	3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.
B. Computer and Related Services (CPC 84)	None.
C. Research and Development Services a) R & D services on natural sciences (CPC 851) b) R & D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) c) Interdisciplinary R & D services (CPC 853)	None.
D. Real Estate Services	
a) Involving Own or Leased Property (CPC 821)	None, except that real estate brokers need to have a professional license, which is subject to nationality condition.
b) On a Fee or Contract Basis (CPC 822)	None, except that real estate brokers need to have a professional license, which is subject to nationality condition.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	None.
b) Relating to Aircraft (CPC 83104)	None.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.

Economic Activity	Description of reservations
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None
b) Market Research and Opinion Polling (CPC 864)	None.
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	None.
e) Technical Testing and Analysis Services ^(?) (CPC 8676)	None.
f) services incidental to Agriculture, Hunting and Forestry (CPC 881)	None.
g) Services Relating to Fishing (CPC 882)	None.
h) Services incidental to Manufacturing (CPC 884 and CPC 885)	None.

Economic Activity	Description of reservations
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	None.
i) 2. Placement Services (CPC 87202)	None.
i) 3. Supply Services of office support personnel (CPC 87203)	None.
i) 4. Model agency Services (part of CPC 87209)	None.
i) 1. Investigation Services (CPC 87301)	None.
i) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	The owners of a security company must be Panamanian nationals. In order to be a member of the board of directors, a person must meet the same criteria as apply for the ownership of a retail business, as set out in the entry for retail sales. Only a Panamanian national may hold the position of head of security or security guard in the territory of Panama. Foreign nationals engaged by a security company in the territory of Panama must obtain prior authorisation from the Panamanian government.
k) Related Scientific and Technical Consulting Services (CPC 8675)	None.
l) 1. Maintenance and repair of vessels (CPC 8868)	None.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	None.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.

Economic Activity	Description of reservations
l) 4. Maintenance and Repair of Aircraft and parts thereof (CPC 8868)	None.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁰⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
m) Building-Cleaning Services (CPC 874)	None.
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	None, except an enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred per cent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	Unbound for official translation and interpretation.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
r) 3. Collection Agency Services (CPC 87902)	None.

Economic Activity	Description of reservations
r) 4. Credit reporting services (CPC 87901)	None.
r) 5. Duplicating services ⁽¹⁾ (CPC 87904)	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
7. COMMUNICATION SERVICES	
A. Courier Services (CPC 7512) including express delivery services ⁽¹²⁾	None.
B. Telecommunications Services (These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.)	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹³⁾ , excluding broadcasting ⁽¹⁴⁾	1. An enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may not supply telecommunications services in the territory of Panama. 2. Cellular mobile telephone services are provided exclusively by four operators who have been granted the concessions by the State.
b) Satellite broadcast transmission services ⁽¹⁵⁾	None except that: — the commitments are subject to reciprocity; — service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Panama regulatory framework for electronic communications.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.

Economic Activity	Description of reservations
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 612)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽¹⁶⁾)	None
C. Retailing Services (CPC 6112, part of CPC 6113 and part of CPC 6121, 613, 631, 632, except retail of Panama fish caught in the jurisdictional waters of Panama)	1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalised Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalised Panamanian national for at least three years; (d) a foreign national or a juridical person organised under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organised under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution. 2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if: (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label; or (b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service. 3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.

Economic Activity	Description of reservations
D. Franchising (CPC 8929)	The services of the franchise operation provided at the retail level are limited to citizens of Panama.
10. EDUCATIONAL SERVICES (only privately funded services)	None.
A. Primary Education Services (CPC 921)	
B. Secondary Education Services (CPC 922)	
C. Higher Education Services (CPC 923)	
D. Adult Education Services (CPC 924)	
E. Other education services (CPC 929)	Unbound.
11. ENVIRONMENTAL SERVICES	None.
A. Waste Water Services (CPC 9401) ⁽¹⁷⁾	
B. Solid/hazardous waste management, excluding crossborder transport of hazardous waste	
a) Refuse Disposal Services (CPC 9402)	
b) Sanitation and Similar Services (CPC 9403)	
C. Protection of ambient air and climate (CPC 9404) ⁽¹⁸⁾	
D. Remediation and clean up of soil and waters	
a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽¹⁹⁾	

Economic Activity	Description of reservations
E. Noise and vibration abatement (CPC 9405)	
F. Protection of biodiversity and landscape	
a) Nature and landscape protection services (part of CPC 9406)	
G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance related services	None, except: 1. To obtain the license of insurance broker, it is required to be a Panamanian residing in the Panama. 2. At least forty nine per cent of the shares of a legal person operating as an insurance brokerage enterprise in Panama must be owned by Panamanian nationals licensed as insurance brokers in Panama. The legal representative of such an enterprise must be a Panamanian national licensed as an insurance broker in Panama.
B. Banking and other financial services (excluding insurance)	None.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital Services (CPC 9311)	None.
B. Ambulance Services (CPC 93192)	None.
C. Residential health facilities other than hospital services (CPC 93193)	None.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel and Catering excluding catering in air transport services ⁽²⁰⁾ (CPC 641, CPC 642 and CPC 643)	None.

Economic Activity	Description of reservations
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	To engage in the business of Travel Agency in the territory of Panama must be a Panamanian national.
C. Tourist Guides Services (CPC 7472)	None.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	1. An employer who hires a foreign orchestra or musical group is required to hire a Panamanian orchestra or musical group to perform at each one of the locations where the foreign orchestra or musical group performs. This obligation exists for the duration of the foreign orchestra or musical group's contract. 2. A Panamanian artist performing with a foreign artist must be hired on the same terms and with the same professional considerations. This applies but is not limited to promotions, publicity and advertising related to the event, regardless of the media used.
B. News and Press Agencies Services (CPC 962)	A company producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine must be a hundred per cent owned (directly or indirectly) by a Panamanian national and its managers (including its publishers, editors-in-chief, deputy directors and assistant managers), must be Panamanian nationals.
C. Libraries, archives, museums and other cultural services (CPC 963)	Unbound.
D. Sporting services (CPC 9641)	None.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime transport ⁽²¹⁾	None.
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation ⁽²²⁾ (CPC 7212 less national cabotage transport)	

Economic Activity	Description of reservations
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221)	None.
b) Freight transportation (CPC 7222)	
C. Rail Transport ⁽²³⁾	
a) Passenger transportation (CPC 7111)	None.
b) Freight transportation (CPC 7112)	
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	Unbound.
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ⁽²⁴⁾)	Requirement on established entities to use vehicles with national registration.
E. Pipeline transport of goods other than fuel ⁽²⁵⁾ (CPC 7139)	None.
17. SERVICES AUXILIARY TO TRANSPORT	
A. Services auxiliary to Maritime Transport ⁽²⁶⁾	None.
a) Maritime Cargo Handling Services	
b) Storage and warehousing Services (part of CPC 742)	
c) Customs Clearance Services	

Economic Activity	Description of reservations
d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	
B. Services auxiliary to internal waterways transport ⁽²⁶⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	None.

Economic Activity	Description of reservations
C. Services auxiliary to rail transport ⁽²⁷⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	None.
D. Services auxiliary to road transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749)	For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles and the operator must be a Panamanian national.

Economic Activity	Description of reservations
E. Services auxiliary to air transport services	
a) Ground handling services (including catering)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	1. Only a person of Panama with a base of operations in Panama may hold a certificate of exploitation to supply air transportation services in Panama.
d) Rental of aircraft with crew (CPC 734)	2. To obtain a certificate referred to in paragraph 1, an enterprise of Panama must also establish before the <i>Autoridad de Aeronáutica Civil</i> that the substantial property and effective control of the enterprise is owned by a Panamanian national. For example, at least fifty one per cent of the subscribed and paid-in capital of a society is represented with nominative stocks owned by a Panamanian national.
e) Sales and Marketing	3. For domestic transport, the percentage referred to in paragraph 2 is a minimum of sixty per cent.
f) Computer Reservations System	4. During the validity of a certificate referred to in paragraph 1 the title holder must maintain the minimum percentage of ownership by a Panamanian national set out in paragraph 2 or 3.
g) Airport management	None.
F. Services auxiliary to pipeline transport of goods other than fuel ⁽²⁸⁾	None.
a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	
18. ENERGY SERVICES	
A. Services Incidental to Mining ⁽²⁹⁾ (CPC 883)	None.
B. Pipeline Transportation of fuels. (CPC 7131)	None.

Economic Activity	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271)	None.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	None, except: 1. Only the following persons may own a retail business in Panama: (a) a Panamanian national by birth; (b) a natural person who, on the date of entry into force of the 1972 Constitution was a naturalised Panamanian national, the spouse of a Panamanian national, or a natural person who had a child with a Panamanian national; (c) a natural person who has been a naturalised Panamanian national for at least three years; (d) a foreign national or a juridical person organised under the law of a foreign country that owned a lawful retail business in Panama on the date of entry into force of the 1972 Constitution; and (e) a juridical person, whether organised under the laws of Panama or any other country, if ownership of that person is held by natural persons described in subparagraph (a), (b), (c), or (d), as set out in paragraph 5 of Article 293 of the Constitution. 2. Notwithstanding paragraph 1(e), a foreign national may own a juridical person engaged in retail commerce if: (a) the products sold by the juridical person in retail commerce are exclusively products that are produced at its direction and bear its label, or (b) the juridical person is engaged primarily in the sale of a service, and the products that it sells are necessarily associated with the sale of that service. 3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business.
G. Services incidental to energy distribution (CPC 887)	None, except 1. Electric power transmission in the territory of Panama may be supplied only by the Government of Panama. 2. Electric power distribution in the territory of Panama will be supplied by three enterprises for a period of fifteen years, under concessions granted by the <i>Autoridad Nacional de los Servicios Públicos (ASEP)</i>. This period started on October 22, 1998.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.

Economic Activity	Description of reservations
b) Hairdressing services (CPC 97021) c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022) d) Other beauty treatment services n.e.c (CPC 97029) e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation ⁽¹⁹⁾ purposes (CPC ver. 1.0 97230)	Unbound.
g) Telecommunications connection services (CPC 7543)	Unbound.

⁽¹⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

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

⁽³⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

⁽⁴⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

⁽⁵⁾ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

⁽⁶⁾ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽⁷⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽⁸⁾ Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a). Legal services.

⁽⁹⁾ Limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorizations of for utilization authorizations (for example: car inspection, food inspection).

⁽¹⁰⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.

Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

⁽¹¹⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

⁽¹²⁾ Express delivery services may include, in addition to greater speed and reliability, value-added elements such as collection from the point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt. Express delivery services does not include (i) air transport services, (ii) services supplied in the exercise of governmental authority, or (iii) maritime transport services.

⁽¹³⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer services.

⁽¹⁴⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁽¹⁵⁾ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

⁽¹⁶⁾ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

⁽¹⁷⁾ Corresponds to sewage services.

⁽¹⁸⁾ Corresponds to Cleaning Services of Exhaust Gases.

⁽¹⁹⁾ Corresponds to parts of Nature and Landscape Protection Services.

⁽²⁰⁾ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 17.E.a) Ground handling services.

⁽²¹⁾ The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.

⁽²²⁾ Includes feeder services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

⁽²³⁾ The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.

⁽²⁴⁾ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and courier services.

⁽²⁵⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

⁽²⁶⁾ The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.

⁽²⁷⁾ The horizontal limitation on public utilities applies when the services require the use of the public domain.

⁽²⁸⁾ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 18.C.

⁽²⁹⁾ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

⁽³⁰⁾ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.i) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

ANNEX XI

LISTS OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES

SECTION A

EU PARTY

1. The list of commitments below indicates the services sectors liberalised pursuant to Article 172 of this Agreement, and, by means of reservations, the market access and national treatment limitations that apply to services and services suppliers of the Republics of the CA Party in those sectors. The list is composed of the following elements:

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

(b) A second column describing the applicable reservations.

When the column referred to under (b) only includes Member State specific reservations, Member States not mentioned therein undertake commitments in the sector concerned without reservations (N.B. the absence of Member State specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply).

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

2. In identifying individual sectors and sub-sectors:

(a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov., 1991;

(b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver. 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 170 and 171 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to service suppliers of the Republics of the CA Party.

4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

5. In accordance with Article 159, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

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

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate For Modes 1 and 2 AT, BG, CY, CZ, DK, EE, EL, FI, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors. ⁽¹⁾
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁽²⁾ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, <i>huissiers de justice</i> or other <i>officiers publics et ministériels</i>	For Modes 1 and 2 AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In BE quotas apply for appearing before the "Cour de cassation" in non-criminal cases. BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required. FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition. HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice. LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence. SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 FR, HU, IT, MT, RO, SI: Unbound. AT: Nationality condition for representation before competent authorities. For Mode 2 None.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound.

Sector or sub-sector	Description of reservations
	AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (for example joint stock companies law, stock exchange law, banking law, etc.). SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency required for approval. LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania. For Mode 2 None.
c) Taxation Advisory Services (CPC 863) ⁽³⁾	For Mode 1 AT: Nationality condition for representation before competent authorities. CY: Tax agents must be duly authorised by the Minister of Finance. Authorisation is subject to an economic needs test. The criteria used are analogous to those for granting permission for foreign investment (listed in horizontal section), as they apply to this sub-sector, always taking into consideration the employment situation in the sub-sector. BG, MT, RO and SI: Unbound. For Mode 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 AT: Unbound except for planning services. BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. DE: Application of the national rules on fees and emoluments for all services which are performed from abroad. HU, RO: Unbound for landscape architectural services. For Mode 2 None.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 AT, SI: Unbound except for pure planning services. BG, CY, EL, IT, MT, PT: Unbound. For Mode 2 None.