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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	17 February 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2023) 87 final - ANNEX 2
Subject:	ANNEX to the Proposal for a Council Decision on the conclusion of the Free Trade Agreement between the European Union and New Zealand

Delegations will find attached document COM(2023) 87 final - ANNEX 2.

Encl.: COM(2023) 87 final - ANNEX 2

EUROPEAN
COMMISSION

Brussels, 17.2.2023
COM(2023) 87 final

ANNEX 2

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and New Zealand

ANNEX 2-A

TARIFF ELIMINATION SCHEDULES

SECTION A

GENERAL PROVISIONS

1. For the purposes of this Annex, "Year 0" means the period of time beginning on the date of entry into force of this Agreement and ending on 31 December of the same calendar year that this Agreement enters into force. "Year 1" shall begin on 1 January following the date of entry into force of this Agreement and end on 31 December of the same calendar year. Each subsequent tariff reduction shall take effect on 1 January of each subsequent year.

2. Unless otherwise provided in this Annex, each Party shall reduce or eliminate all customs duties on originating goods of the other Party on the date of entry into force of this Agreement.

3. For originating goods from a Party set out in the Tariff schedules of each Party included in Appendices 2-A-1 (Tariff schedule of the European Union) and 2-A-2 (Tariff schedule of New Zealand) to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.5 (Elimination of customs duties):

(a) customs duties on originating goods provided for in the items in staging category "A" in the Tariff schedule of a Party shall be eliminated on the date of entry into force of this Agreement;

(b) customs duties on originating goods provided for in the items in staging category "B3" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in four equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 3;

(c) customs duties on originating goods provided for in the items in staging category "B5" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in six equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 5;

(d) customs duties on originating goods provided for in the items in staging category "B7" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in eight equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 7;

(e) the *ad valorem* component of the customs duties on originating goods provided for in the items in staging category "A (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated on the date of entry into force of this Agreement. For greater certainty, the specific duty on originating goods triggered in a situation where the import price falls below the entry price[1] shall be maintained; and

(f) the *ad valorem* component of the customs duties on originating goods provided for in the items in staging category "B3 (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in four equal annual stages beginning on the date of entry into force of this Agreement and shall be eliminated on 1 January of Year 3. For greater certainty, the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained.

4. The base rate for determining the interim staged rate of customs duty for an item shall be the most-favoured-nation customs duty rate applied by each Party on 1 July 2018.

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[1] Annex 2 to Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

5. For the purposes of the elimination of customs duties in accordance with Article 2.5 (Elimination of customs duties), interim staged duty rates shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0,01 of the official monetary unit of the Party.

6. This Annex is based on the HS, as amended on 1 January 2017.

SECTION B

ADMINISTRATION OF TARIFF RATE QUOTAS

7. This Section sets out the Tariff Rate Quotas (hereinafter referred to as "TRQs") established under this Agreement that the importing Party shall apply from the date of entry into force of this Agreement to specified originating goods of the exporting Party.

8. Each Party shall administer TRQs established under this Agreement in a transparent, objective and non-discriminatory manner.

9. The goods covered by each TRQ are generically identified in the title to the paragraph setting out the TRQ in Section C (Tariff rate quotas of the Union). Those titles are included solely to assist in understanding this Annex and shall not alter or supersede the coverage established through the identification of tariff lines specified for each TRQ in Section C (Tariff rate quotas of the Union).

10. If the date of entry into force of this Agreement is a date other than 1 January, the TRQ quantity for that year shall be calculated as a proportion of the annual TRQ quantity equal to the number of days remaining in that year divided by the number of days in that year. In all subsequent years thereafter while the TRQ is in operation, the full annual TRQ quantities shall be available from 1 January.

11. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted toward the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule or any other trade agreement.

12. A Party shall not apply or maintain a bilateral safeguard measure on any good imported under a TRQ established under this Agreement.

13. To access a TRQ established under this Agreement, with the exception of TRQs specified in point (b) of paragraph 14, the importer must present a valid certificate of eligibility issued by the exporting Party or a delegated authority of that Party that is in effect for the goods. The exporting Party shall ensure that certificates of eligibility are issued only up to the relevant quantity for each TRQ.

14. The following import requirements apply:

(a) imports under TRQ-2 Fresh/Chilled Sheep and Goat Meat, TRQ-3 Frozen Sheep and Goat Meat, and TRQ-7 Dairy Processed Agricultural Products (hereinafter referred to as "PAPs") and High Protein Whey shall be on a first-come first-served basis upon presentation by the importer of a valid certificate of eligibility as set out in paragraph 19. No import licences shall be required;

(b) imports under TRQ-8 Sweetcorn and TRQ-9 Ethanol shall be administered by the importing Party, which shall make publicly available in a timely and continuous manner all relevant information concerning quota administration, including the volume available; and

(c) imports under all other TRQs established under this Agreement shall be on the basis of an import licence, issued on demand, conditional only on presentation by the importer of a valid certificate of eligibility as set out in paragraph 19. Import licences shall be issued without delay as soon as possible after presentation of the certificate of eligibility and shall be valid until the end of the quota year.

15. Imports under TRQs established under this Agreement shall not be subject to any additional requirements, conditions or restrictions than those set out in paragraph 14, unless mutually agreed.

16. With the exception of TRQs specified in point (a) of paragraph 14, the importing Party shall provide a mechanism for the return and reissue, until the end of the quota year, of unused import licences in a timely and transparent manner.

17. The exporting Party shall promptly notify the importing Party of the identity of any delegated authority authorised to issue certificates of eligibility and the format of the certificate used.

18. The issuing authorities of the exporting Party shall send to the importing Party, without delay, a copy of each authenticated certificate of eligibility including a description of the goods, total quantity of goods covered, and period of validity (until the end of the applicable quota year). Where appropriate, the issuing authorities of the exporting Party shall notify of any cancellation of a certificate of eligibility, or any corrections or amendments to that certificate of eligibility.

19. Each certificate of eligibility shall:

(a) bear an individual serial number allocated by the issuing authority;

(b) be valid only if they are duly completed and endorsed by the issuing authority, specifying the order number or order numbers of the TRQ or TRQs concerned; and

(c) be considered to have been duly endorsed if they state the date and place of issue and bear a printed seal or the stamp of the issuing authority and the signature of the person or persons empowered to sign them.

Any additional requirements of the certificate of eligibility shall be subject to mutual agreement.

20. If a matter arises concerning TRQs or any related matter, a Party may make a written request to the other Party to:

(a) hold a meeting of the Committee on Trade in Goods;

(b) promptly respond to specific questions; and

(c) promptly provide information relating to the TRQ or TRQs concerned.

SECTION C

TARIFF RATE QUOTAS OF THE UNION

21. TRQ-1 Beef tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-1 Beef" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT") – carcass weight equivalent)	In-quota tariff
Year 0 (Entry into force)	3 333 MT	7,5 %
Year 1	4 286 MT	7,5 %
Year 2	5 238 MT	7,5 %
Year 3	6 190 MT	7,5 %
Year 4	7 143 MT	7,5 %
Year 5	8 095 MT	7,5 %
Year 6	9 048 MT	7,5 %
Year 7 and subsequent years	10 000 MT	7,5 %

(b) Point (a) applies to originating goods classified in the following tariff lines: 0201, 0202, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 0210.99.59, ex 1502.10.90 (beef only), ex 1502.90.90 (beef only), and 1602.50,[2] to product from animals that have been raised under New Zealand's pastoral farming conditions. For greater certainty, this does not include commercial feedlots.

(c) Goods from New Zealand that are imported into the Union under the Union's existing WTO country-specific quota for New Zealand for beef, as set out in Commission Implementing Regulation (EU) 2020/761[3] with quota order number 09.4454, shall be subject to a 7,5 % duty from the date of entry into force of this Agreement.

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[2] For tariff lines ex 1502.10.90 and ex 1502.90.90, the applicable in-quota tariff rate shall be 3,2%, the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union).

[3] Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ EU L 185, 12.6.2020, p. 24).

(d) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

(e) When calculating quantities imported under TRQ-1 Beef, the conversion factors set out in Section D shall be used to convert product weight to carcass weight equivalent.

22. TRQ-2 Fresh/Chilled Sheep and Goat Meat tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-2 Fresh/Chilled Sheep and Goat Meat" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT") – carcass weight equivalent)	In-quota tariff
Year 0 (Entry into force)	4 433 MT	0 %
Year 1	5 911 MT	0 %
Year 2	7 389 MT	0 %
Year 3	8 867 MT	0 %
Year 4	10 344 MT	0 %
Year 5	11 822 MT	0 %
Year 6 and subsequent years	13 300 MT	0 %

(b) Point (a) applies to originating goods classified in the following tariff lines: 0204.10.00, 0204.21.00, 0204.22.10, 0204.22.30, 0204.22.50, 0204.22.90, 0204.23.00, 0204.50.11, 0204.50.13, 0204.50.15, 0204.50.19, 0204.50.31, 0204.50.39, ex 0210.99.21 (only fresh/chilled), and ex 0210.99.29 (only fresh/chilled).

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

(d) When calculating quantities imported under TRQ-2 Fresh/Chilled Sheep and Goat Meat, the conversion factors set out in Section D shall be used to convert product weight to carcass weight equivalent.

23. TRQ-3 Frozen Sheep and Goat Meat tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-3 Frozen Sheep and Goat Meat" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT") – carcass weight equivalent)	In-quota tariff
Year 0 (Entry into force)	8 233 MT	0 %
Year 1	10 978 MT	0 %
Year 2	13 722 MT	0 %
Year 3	16 467 MT	0 %
Year 4	19 211 MT	0 %
Year 5	21 956 MT	0 %
Year 6 and subsequent years	24 700 MT	0 %

(b) Point (a) applies to originating goods classified in the following tariff lines: 0204.30.00, 0204.41.00, 0204.42.10, 0204.42.30, 0204.42.50, 0204.42.90, 0204.43.10, 0204.43.90, 0204.50.51, 0204.50.53, 0204.50.55, 0204.50.59, 0204.50.71, 0204.50.79, ex 0210.99.21 (only frozen), and ex 0210.99.29 (only frozen).

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

(d) When calculating quantities imported under TRQ-3 Frozen Sheep and Goat Meat, the conversion factors set out in Section D shall be used to convert product weight to carcass weight equivalent.

24. TRQ-4 Milk Powders tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-4 Milk Powders" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff
Year 0 (Entry into force)	5 000 MT	20 % of the MFN rate
Year 1	6 428 MT	20 % of the MFN rate
Year 2	7 857 MT	20 % of the MFN rate
Year 3	9 286 MT	20 % of the MFN rate
Year 4	10 714 MT	20 % of the MFN rate
Year 5	12 143 MT	20 % of the MFN rate
Year 6	13 571 MT	20 % of the MFN rate
Year 7 and subsequent years	15 000 MT	20 % of the MFN rate

(b) Point (a) applies to originating goods classified in the tariff lines of the following subheadings: 0402.10, 0402.21, and 0402.29.

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

25. TRQ-5 Butter tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-5 Butter" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff (percentage of the MFN rate)
Year 0 (Entry into force)	5 000 MT	20 % of the MFN rate
Year 1	6 428 MT	15 % of the MFN rate
Year 2	7 857 MT	13,33 % of the MFN rate
Year 3	9 286 MT	11,64 % of the MFN rate
Year 4	10 714 MT	9,98 % of the MFN rate
Year 5	12 143 MT	8,32 % of the MFN rate
Year 6	13 571 MT	6,66 % of the MFN rate
Year 7 and subsequent years	15 000 MT	5 % of the MFN rate

(b) Point (a) applies to originating goods classified in the tariff lines of the following subheadings: 0405.10, 0405.20, and 0405.90.

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

(d) Goods from New Zealand that are imported into the Union under the Union's existing WTO country-specific quotas for New Zealand for butter, as set out in Commission Implementing Regulation (EU) 2020/761 with quota order numbers 09.4182 and 09.4195, shall be subject to the treatment set out in the following tables from the date of entry into force of this Agreement, and shall be subject to the additional tariff quota administration provisions set out in point (f):

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff (percentage of the MFN rate)
Year 0 (Entry into force)	21 000 MT	20 % of the MFN rate
Year 1	21 000 MT	15 % of the MFN rate
Year 2	21 000 MT	13,33 % of the MFN rate
Year 3	21 000 MT	11,64 % of the MFN rate
Year 4	21 000 MT	9,98 % of the MFN rate
Year 5	21 000 MT	8,32 % of the MFN rate
Year 6	21 000 MT	6,66 % of the MFN rate
Year 7 and subsequent years	21 000 MT	5 % of the MFN rate

and:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff (percentage of the MFN rate)
Year 0 (Entry into force)	14 000 MT	30 % of the MFN rate
Year 1	14 000 MT	30 % of the MFN rate
Year 2	14 000 MT	30 % of the MFN rate
Year 3	14 000 MT	30 % of the MFN rate
Year 4	14 000 MT	30 % of the MFN rate
Year 5	14 000 MT	30 % of the MFN rate
Year 6	14 000 MT	30 % of the MFN rate
Year 7 and subsequent years	14 000 MT	30 % of the MFN rate

(e) The WTO quota specified in point (d) applies to goods classified in the tariff lines of the subheading 0405.10.

(f) The order numbers for the WTO quota specified in point (d) shall be merged, and a split between traditional and new importers shall cease to apply. Quota sub-periods shall also cease to apply.

26. TRQ-6 Cheese tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-6 Cheese" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff
Year 0 (Entry into force)	8 333 MT	0 %
Year 1	10 714 MT	0 %
Year 2	13 095 MT	0 %
Year 3	15 467 MT	0 %
Year 4	17 857 MT	0 %
Year 5	20 238 MT	0 %
Year 6	22 619 MT	0 %
Year 7 and subsequent years	25 000 MT	0 %

(b) Point (a) applies to originating goods classified in the tariff lines of the following subheadings: 0406.10, 0406.20, 0406.30, 0406.40, and 0406.90. Starting on 1 January of Year 7, originating goods of New Zealand for tariff lines in subheadings 0406.30 and 0406.40 shall not count towards the quantities specified in point (a).

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower, with the exception of tariff lines in subheadings 0406.30 and 0406.40, for which customs duties shall be removed in accordance with the provisions of staging category "B7".

(d) Goods from New Zealand that are imported into the Union under the Union's existing WTO country-specific quotas for New Zealand for cheese, as set out in Commission Implementing Regulation (EU) 2020/761 with quota order number 09.4514 and 09.4515[4], shall be duty free in the aggregate annual quantity of 6 031 MT from the date of entry into force of this Agreement.

27. TRQ-7 Dairy PAPs and High Protein Whey tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-7 Dairy PAPs and High Protein Whey" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff
Year 0 (Entry into force)	1 167 MT	0 %
Year 1	1 556 MT	0 %
Year 2	1 945 MT	0 %
Year 3	2 334 MT	0 %
Year 4	2 722 MT	0 %
Year 5	3 111 MT	0 %
Year 6 and subsequent years	3 500 MT	0 %

[4] These two quotas shall be merged on the date of entry into force of this Agreement, and the product coverage shall be expanded to all 0406 tariff lines.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0404.10.12, 0404.10.14, 0404.10.16, 0404.90.21, 0404.90.23, 0404.90.29, 0404.90.81, 0404.90.83, 0404.90.89, 1806.20.70, 1901.90.99, 2106.90.92, 2106.90.98, 3502.20.91, and 3502.20.99.

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

28. TRQ-8 Sweetcorn tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-8 Sweetcorn" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be duty-free in the aggregate annual quantity of 800 MT from the date of entry into force of this Agreement.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0710.40.00, and 2005.80.

(c) Originating goods imported in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

29. TRQ-9 Ethanol tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-9 Ethanol" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be duty-free in the aggregate annual quantity of 4 000 MT from the date of entry into force of this Agreement.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2207.10.00, 2207.20.00, and 2208.90.99.

(c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

SECTION D

CONVERSION FACTORS

30. With respect to TRQ-1 Beef, TRQ-2 Fresh/Chilled Sheep and Goat Meat and TRQ-3 Frozen Sheep and Goat Meat, the following conversion factors shall be utilised to convert product weight to carcass weight equivalent:

(a) TRQ-1 Beef set out in paragraph 21:

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0201.10.00	Carcasses or half-carcasses of bovine animals; fresh or chilled	100 %
0201.20.20	'Compensated' quarters of bovine animals, with bone in; fresh or chilled	100 %
0201.20.30	Unseparated or separated forequarters of bovine animals, with bone in; fresh or chilled	100 %
0201.20.50	Unseparated or separated hindquarters of bovine animals, with bone in; fresh or chilled	100 %
0201.20.90	Bovine cuts, with bone in (excluding carcases and half-carcasses, 'compensated' quarters, forequarters and hindquarters); fresh or chilled	100 %
0201.30.00	Bovine meat, boneless; fresh or chilled	130 %
0202.10.00	Carcasses or half-carcasses of bovine animals; frozen	100 %
0202.20.10	'Compensated' quarters of bovine animals, with bone in; frozen	100 %
0202.20.30	Unseparated or separated forequarters of bovine animals, with bone in; frozen	100 %
0202.20.50	Unseparated or separated hindquarters of bovine animals, with bone in; frozen	100 %
0202.20.90	Bovine cuts, with bone in (excluding carcases and half-carcasses, 'compensated' quarters, forequarters and hindquarters); frozen	100 %
0202.30.10	Bovine boneless forequarters, whole or cut into a maximum of five pieces, each quarter in a single block; 'compensated' quarters in two blocks, one containing the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excluding the tenderloin, in one piece; frozen	130 %

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0202.30.50	Bovine boneless crop, chuck-and-blade and brisket cuts; frozen	130 %
0202.30.90	Bovine boneless meat (excluding forequarters, whole or cut into a maximum of five pieces, each quarter in a single block; 'compensated' quarters in two blocks, one containing the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excluding the tenderloin, in one piece); frozen	130 %
0206.10.95	Edible offal of bovine animals, thick and thin skirt (excluding for manufacture of pharmaceutical products); fresh or chilled	100 %
0206.29.91	Edible offal of bovine animals, thick and thin skirt (excluding for manufacture of pharmaceutical products); frozen	100 %
0210.20.10	Meat of bovine animals, salted, in brine, dried or smoked; with bone in	100 %
0210.20.90	Meat of bovine animals, salted, in brine, dried or smoked; boneless	135 %
0210.99.51	Edible offal of bovine animals, salted, in brine, dried or smoked; thick skirt and thin skirt	100 %
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked; excluding thick skirt and thin skirt	100 %
ex 1502.10.90 (beef only)	Fats of bovine animals, other than those of heading 1503 and tallow; not for industrial uses (other than the manufacture of foodstuffs for human consumption)	100 %
ex 1502.90.90 (beef only)	Fats of bovine animals, other than those of heading 1503 and tallow; not for industrial uses (other than the manufacture of foodstuffs for human consumption)	100 %

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
1602.50.10	Meat preparations, of bovine animals, meat or meat offal; prepared or preserved (excluding livers and homogenised preparations); uncooked, mixtures of cooked meat or offal and uncooked meat or offal	100 %
1602.50.31	Meat preparations, of bovine animals, meat or meat offal; prepared or preserved (excluding livers and homogenised preparations); Corned beef, in airtight containers	100 %
1602.50.95	Meat preparations, of bovine animals, meat or meat offal; prepared or preserved (excluding livers and homogenised preparations); Other	100 %

(b) TRQ-2 Fresh/Chilled Sheep and Goat Meat set out in paragraph 22:

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204.10.00	Meat of lamb; carcasses and half-carcasses; fresh or chilled	100 %
0204.21.00	Meat of sheep; carcasses and half-carcasses; fresh or chilled	100 %
0204.22.10	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); short forequarters; fresh or chilled	100 %
0204.22.30	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); chines and/or best ends; fresh or chilled	100 %
0204.22.50	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); legs; fresh or chilled	100 %
0204.22.90	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); other; fresh or chilled	100 %
0204.23.00.11	Meat of lamb, domestic; boneless; fresh or chilled	167 %
0204.23.00.19	Meat of sheep, domestic; boneless; fresh or chilled	181 %

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204.23.00.91	Meat of lamb, other; boneless; fresh or chilled	167 %
0204.23.00.99	Meat of sheep, other; boneless; fresh or chilled	181 %
0204.50.11	Meat of goats; carcasses and half-carcasses; fresh or chilled	100 %
0204.50.13	Meat of goats; short forequarters; fresh or chilled	100 %
0204.50.15	Meat of goats; chines and/or best ends; fresh or chilled	100 %
0204.50.19	Meat of goats; legs; fresh or chilled	100 %
0204.50.31	Meat of goats; other, cuts with bone in; fresh or chilled	100 %
0204.50.39	Meat of goats; other, boneless cuts; fresh or chilled	167 % (kid) 181 % (other)
ex 0210.99.21 (fresh/chilled)	Preserved sheep meat and edible sheep meat offal; salted, in brine, dried or smoked, and edible flours and meals of sheep meat or sheep meat offal; with bone in; fresh or chilled	100 %
ex 0210.99.29 (fresh/chilled)	Preserved sheep meat and edible sheep meat offal; salted, in brine, dried or smoked, and edible flours and meals of sheep meat or sheep meat offal; boneless; fresh or chilled	167 %

(c) TRQ-3 Frozen Sheep and Goat Meat set out in paragraph 23:

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204.30.00	Meat of lamb; carcasses and half-carcasses; frozen	100 %
0204.41.00	Meat of sheep; carcasses and half-carcasses; frozen	100 %
0204.42.10	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); short forequarters; frozen	100 %
0204.42.30	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); chines and/or best ends; frozen	100 %

Tariff Line (CN 2018 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204.42.50	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); legs; frozen	100 %
0204.42.90	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); other; frozen	100 %
0204.43.10	Meat of lamb; boneless; frozen	167 %
0204.43.90	Meat of sheep; boneless; frozen	181 %
0204.50.51	Meat of goats; carcasses and half-carcasses; frozen	100 %
0204.50.53	Meat of goats; short forequarters; frozen	100 %
0204.50.55	Meat of goats; chines and/or best ends; frozen	100 %
0204.50.59	Meat of goats; legs; frozen	100 %
0204.50.71	Meat of goats; other, cuts with bone in; frozen	100 %
0204.50.79	Meat of goats; other, boneless cuts; frozen	167 % (kid) 181 % (other)
ex 0210.99.21 (frozen)	Preserved sheep meat and edible sheep meat offal; salted, in brine, dried or smoked, and edible flours and meals of sheep meat or sheep meat offal; with bone in; frozen	100 %
ex 0210.99.29 (frozen)	Preserved sheep meat and edible sheep meat offal; salted, in brine, dried or smoked, and edible flours and meals of sheep meat or sheep meat offal; boneless; frozen	167 %

ANNEX 3-A

INTRODUCTORY NOTES TO PRODUCT-SPECIFIC RULES OF ORIGIN

NOTE 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B (Product-specific rules of origin) as provided for in point (c) of Article 3.2(1) (General requirements for originating products).

2. For the purposes of this Annex and Annex 3-B (Product-specific rules of origin), the requirements for a product to have originating status in accordance with point (c) of Article 3.2(1) (General requirements for originating products) are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex and Annex 3-B (Product-specific rules of origin).

3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of any packaging.

4. This Annex and Annex 3-B (Product-specific rules of origin) are based on the HS, as amended on 1 January 2022.

NOTE 2

The structure of the list of product-specific rules of origin

1. Notes on Sections or Chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant Section, Chapter, heading or subheading.

2. Each product-specific rule of origin set out in Column 2 of Annex 3-B (Product-specific rules of origin) applies to the corresponding product indicated in Column 1 of Annex 3-B (Product-specific rules of origin).

3. If a product is subject to alternative product-specific rules of origin, that product shall be originating in a Party if it satisfies one of the alternatives. In such cases, alternative product-specific rules are separated by a semi-colon (;), the last semi-colon being followed by "or".

4. If a product is subject to a product-specific rule of origin that includes multiple requirements, that product shall be originating in a Party only if it satisfies all of the requirements. In such cases, cumulative product-specific rules with multiple requirements are separated by a semi-colon (;), the last semi-colon being followed by "and".

5. For the purposes of this Annex and Annex 3-B (Product-specific rules of origin), the following definitions apply:

(a) "Section" means a section of the HS;

(b) "Chapter" means the first two-digits in the tariff classification number under the HS;

(c) "heading" means the first four-digits in the tariff classification number under the HS; and

(d) "subheading" means the first six-digits in the tariff classification number under the HS.

6. For the purposes of the product-specific rules of origin based on a change in tariff classification[5], the following abbreviations apply:

(a) "CC" means production from non-originating materials of any Chapter except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the HS;

(b) "CTH" means production from non-originating materials of any heading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the HS; and

(c) "CTSH" means production from non-originating materials of any subheading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in subheading) of the HS.

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[5] For greater certainty, if a single product-specific rule of origin applies to a group of headings or subheadings and that rule of origin specifies a change of heading or subheading, it shall be understood that the change in heading or subheading may occur from any other heading or subheading, as the case may be, including from any other heading or subheading within the group.

NOTE 3

Application of the product-specific rules of origin

1. Article 3.2(2) (General requirements for originating products), concerning a product having acquired originating status which is used in the production of another product, applies whether or not originating status has been acquired inside the same factory in a Party where the product is used.

2. If a product-specific rule of origin specifically excludes certain non-originating materials or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the HS.

Example 1: when the rule for bulldozers (subheading 8429.11) requires: "CTH except from non-originating materials of heading 84.31", the use of non-originating materials classified elsewhere than 84.29 and 84.31 – such as screws (HS heading 73.18), insulated wires and electric conductors (heading 85.44) and various electronics (Chapter 85) – is not limited.

Example 2: When the rule for Chapter 19 requires that "the total weight of non-originating materials of headings 10.06, 11.01 to 11.08 used does not exceed 20 % of the weight of the product", the use of non-originating cereals of Chapter 10, other than rice of heading 10.06, is not limited.

3. If a product-specific rule of origin uses the expression "Production from (a) particular (non-originating) material(s)" (e.g. the rule for heading 71.06 "production from non-originating unwrought precious metals"), then the use of those non-originating material(s) is allowed. The use of such non-originating materials at an earlier stage of processing (e.g. ore) is allowed but the use of such non-originating materials that have been further processed (e.g. semi-finished plates) is not. However, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.

4. If a product-specific rule of origin uses the expression "production from non-originating materials of any heading" this means the use of non-originating materials also classified within the same heading is allowed, provided the production goes beyond the insufficient production in Article 3.6 (Insufficient working or processing).

Example: The rule for 09.01 (coffee) is "production from non-originating materials of any heading" and means that processes such as decaffeination, or roasting, undertaken either on their own or in combination on non-originating coffee beans will confer origin. However, a process such as simple blending would not be enough to confer origin since it is considered as insufficient production in Article 3.6 (Insufficient working or processing).

5. For the purposes of product-specific rules for a product in Chapters 1 to 24, and in accordance with Article 3.3 (Cumulation of origin) wholly obtained materials from one or both Parties may be combined to meet a rule based on a "wholly obtained" requirement.

Example: A packet of dried fruit and nuts classified in heading 08.13 is made from a combination of fruit and nuts grown in the Union and New Zealand and thus fulfils the product-specific rule "production in which all the materials of Chapter 8 used are wholly obtained".

6. For the purposes of product-specific rules for a product in Chapters 1 to 24, a product fulfilling the rule "production in which all materials of Chapter [X] are wholly obtained" shall be considered as wholly obtained when used as a material in further production.

Example: A milk powder is made using 9 % by value non-originating milk permeate (0404.90) and thus fulfils the product-specific rule "production from wholly obtained materials of Chapter 4" using the tolerance rule of Article 3.5 (Tolerances). When this milk powder is used as a material in the production of nutritional powder of subheading 1901.10 it is considered as wholly obtained for the purposes of the product-specific rule of heading 19.01.

NOTE 4

Application of rules based on a maximum value of non-originating materials

1. For the purposes of the product-specific rules of origin, the following definitions apply:

(a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;

(b) "EXW" or "ex-works price" means:

(i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

(ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:

(A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and

(B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

(iii) for the purposes of point (i), where the last production has been contracted to a producer, the term "producer" in point (i) refers to the person who has employed the subcontractor;

(c) "VNM" means the value of the non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. If the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in New Zealand shall be used. The value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average cost formula or other inventory valuation method under accounting principles which are generally accepted in the Party; and

(d) "MaxNOM" means the maximum value of non-originating materials that may be used in the production of a product, expressed as a percentage of the ex-works price of the final product.

2. A product complies with a rule based on a maximum value of non-originating materials if the VNM, expressed as a percentage of the ex-works price (EXW) of the product is less than or equal to the MaxNOM (%) specified for that product in Annex 3-B (Product-specific rules of origin), according to the following formula:

$$\frac{\text{VNM}}{\text{EXW}} * 100 \ \leq \text{MaxNOM (\%)}$$

NOTE 5

Definitions of processes referred to in Sections V to VII of Annex 3-B (Product-specific rules of origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

(a) "biotechnological processing" means:

(i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including bacteriophage,) etc.) or human, animal or plant cells; and

(ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;

(b) "change in particle size" means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;

(c) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallisation;

(d) "distillation" means:

(i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and

(ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;

(e) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;

(f) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;

(g) "production of standard materials" (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and

(h) "purification" means a process that results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:

(i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;

(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;

(iii) elements and components for use in micro-electronics;

(iv) specialised optical uses;

(v) biotechnical use, for example, in cell culturing, in genetic technology or as a catalyst;

(vi) carriers used in a separation process; or

(vii) nuclear grade uses.

NOTE 6

Definitions of terms used in Section XI of Annex 3-B (Product-specific rules of origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

(a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;

(b) "natural fibres" means fibres other than synthetic or artificial fibres, the use of which is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; "natural fibres" includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;

(c) "printing" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and

(d) "printing (as standalone operation)" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatising), provided that the value of all the non-originating materials used does not exceed 50 % of the ex-works price of the product.

NOTE 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

(a) silk;

(b) wool;

(c) coarse animal hair;

(d) fine animal hair;

(e) horsehair;

(f) cotton;

(g) paper-making materials and paper;

(h) flax;

(i) true hemp;

(j) jute and other textile bast fibres;

(k) sisal and other textile fibres of the genus Agave;

(l) coconut, abaca, ramie and other vegetable textile fibres;

(m) synthetic man-made filaments;

(n) artificial man-made filaments;

(o) current-conducting filaments;

(p) synthetic man-made staple fibres of polypropylene;

(q) synthetic man-made staple fibres of polyester;

(r) synthetic man-made staple fibres of polyamide;

(s) synthetic man-made staple fibres of polyacrylonitrile;

(t) synthetic man-made staple fibres of polyimide;

(u) synthetic man-made staple fibres of polytetrafluoroethylene;

(v) synthetic man-made staple fibres of poly (phenylene sulphide);

(w) synthetic man-made staple fibres of poly (vinyl chloride);

(x) other synthetic man-made staple fibres;

(y) artificial man-made staple fibres of viscose;

(z) other artificial man-made staple fibres;

(aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

(bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;

(cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

(dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. When a reference to this Note is made in Annex 3-B (Product-specific rules of origin), the requirements set out in Column 2 of Annex 3-B (Product-specific rules of origin) shall not apply, as a tolerance, to non-originating basic textile materials that are used in the production of a product, provided that:

(a) the product contains two or more basic textile materials; and

(b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07 and cotton yarn of heading 52.05, non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B (Product-specific rules of origin), or non-originating cotton yarn which does not satisfy the requirement set out in Annex 3-B (Product-specific rules of origin), or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

Note: for this tolerance rule to be applicable, the fabric must contain two or more basic textile materials.

3. Notwithstanding point (b) of paragraph 2, for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding point (b) of paragraph 2, for products containing "strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

NOTE 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B (Product-specific rules of origin), non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in Column 2 of Annex 3-B (Product-specific rules of origin) for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

2. If a requirement set out in Column 2 of Annex 3-B (Product-specific rules of origin) specifies a certain process, non-originating materials which are not classified under Chapters 50 to 63 may be used without restriction in the production of textile products classified under Chapters 50 to 63, whether or not they contain a textile.

Example: If a requirement set out in Annex 3-B (Product-specific rules of origin) provides that yarn shall be used for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified under Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain a textile.

3. Where a requirement set out in Annex 3-B (Product-specific rules of origin) consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified under Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

NOTE 9

Agricultural products

Agricultural products falling within Chapters 6, 7, 8, 9, 10, 12 and heading 24.01, which are grown or harvested in the territory of a Party, shall be treated as originating in that Party, even if grown from seeds, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

ANNEX 3-B

PRODUCT-SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
03.01-03.09	Production in which all the materials of Chapter 3 used are wholly obtained[6]
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	Production from non-originating materials of any heading

[6] Products classified in subheadings 0303.54, 0303.55, 0303.66, 0303.68, 0303.69, 0303.89, and 0307.43 can obtain originating status under alternative product-specific rules of origin within annual quotas as specified in Appendix 3-B-1 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers
0701.10-0712.39	Production in which all the materials of Chapter 7 used are wholly obtained
0712.90	CTSH, provided that non-originating vegetables of Chapter 7 do not exceed 30 % of the net weight of the product
07.13-07.14	Production in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	Production in which all the materials of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices
09.01-09.10	Production from non-originating materials of any heading
Chapter 10	Cereals
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.09	Production in which all non-originating materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 to 23.03 or subheading 0710.10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01-12.14	CTH
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
1301.20-1302.39	Production from non-originating materials of any heading
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production from non-originating materials of any heading
SECTION III	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.04	CTH
15.05-15.06	Production from non-originating materials of any heading
15.07-15.08	CTSH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
1511.10-1515.11	CTSH
1515.19	Production from non-originating materials of any heading
1515.21-1515.50	CTSH
1515.60-1515.90	Production from non-originating materials of any heading
15.16-15.17	CTH
15.18-15.19	CTSH
15.20	Production from non-originating materials of any heading
15.21-15.22	CTSH
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects
16.01-16.05	Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained
Chapter 17	Sugars and sugar confectionery
17.01	CTH
17.02	CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20 % of the weight of the product

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
17.03	CTH
17.04	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – he total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product
Chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
18.06	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; – the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
19.02-19.03	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; – the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20 % of the weight of the product
19.04-19.05	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; – the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 30 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CTH
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained
20.04-20.05	CTH
20.06-20.09	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 21	Miscellaneous edible preparations
21.01	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product
2102.10-2103.20	CTH
2103.30	Production from non-originating materials of any heading
2103.90	CTSH
21.04	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product
2105.00-2106.10	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product
2106.90	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product
22.03	CTH
22.04-22.06	CTH except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
22.07	CTH except from non-originating materials of heading 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained
22.08-22.09	CTH except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH
23.02.10-2303.10	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
2303.20-23.08	CTH

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
23.09	CTH, provided that: – all the materials of Chapters 2, 3 and 4 used are wholly obtained; – the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product
Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body
24.01	Production in which all materials of heading 24.01 used are wholly obtained
2402.10-2402.20	Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained
2402.90	Production from non-originating materials of any heading, provided that the weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used
2403.11-2404.19	CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained
2404.91-2404.99	CTH

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION V	MINERAL PRODUCTS
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01-25.30	CTH; or MaxNOM 70 % (EXW).
Chapter 26	Ores, slag and ash
26.01-26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes Chapter note: for definitions of horizontal processing rules within Chapter 3 (Rules of origin and origin procedures), see Note 5 of Annex 3-A (Introductory notes to product-specific rules of origin)
27.01-27.09	Production from non-originating materials of any heading
27.10	CTH except from non-originating biodiesel of subheadings 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used are obtained by esterification, transesterification or hydrotreatment
27.11-27.16	Production from non-originating materials of any heading

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: for definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A (Introductory notes to product-specific rules of origin)
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.53	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 29	Organic chemicals
2901.10-2905.42	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
2905.43-2905.44	CTH except from non-originating materials of subheading 3824.60; or MaxNOM 40 % (EXW)
2905.45	CTSH; however, non-originating materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or MaxNOM 50 % (EXW).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
2905.49-2942.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 30	Pharmaceutical products
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 31	Fertilisers
31.01-31.04	CTH; however, non-originating 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; or MaxNOM 40 % (EXW)
31.05	
– Sodium nitrate – Calcium cyanamide – Potassium sulphate – Magnesium potassium sulphate	CTH; however, non-originating 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; or MaxNOM 40 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
– Others	CTH; however, non-originating 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, and in which the value of all non-originating materials used does not exceed 50 % of the ex-works price of the product; or MaxNOM 40 % (EXW)
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01-32.15	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
3301.12-3301.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
3302.10	CTH; however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or MaxNOM 50 % (EXW)
3302.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
3303	Production from non-originating materials of any heading
3304 -33.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
34.01-34.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01	CTH except from non-originating materials of Chapter 4
3502.11-3502.19	CTH
3502.20	CTH except from non-originating materials of Chapter 4
3502.90-3504.00	CTH
35.05	CTH except from non-originating materials of heading 11.08
35.06-35.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 37	Photographic or cinematographic goods
37.01-37.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 38	Miscellaneous chemical products
38.01-38.08	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
3809.10	CTH except from non-originating materials of headings 11.08 and 35.05.
3809.91-3822.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
38.23	Production from non-originating materials of any heading
3824.10-3824.50	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
3824.60	CTH except from non-originating materials of subheadings 2905.43 and 2905.44
3824.81-3825.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment
38.27	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: for definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A (Introductory notes to product-specific rules of origin)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 39	Plastics and articles thereof
39.01-39.15	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
39.16-39.26	CTH; or MaxNOM 50 % (EXW)
Chapter 40	Rubber and articles thereof
40.01 – 40.11	CTH; or MaxNOM 50 % (EXW)
4012.11-4012.19	CTSH; or Retreading of used tyres
4012.20-4017.00	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-4104.19	CTH
4104.41-4104.49	CTSH except from non-originating materials of subheadings 4104.41 to 4104.49
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32-4106.40	CTSH
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH provided that non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 used undergo a re-tanning operation
4114.10	CTH
4114.20	CTH provided that non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 4107 used undergo a re-tanning operation

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	CTH; or MaxNOM 50 % (EXW)
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01-4302.20	CTH; or MaxNOM 50 % (EXW)
4302.30	CTSH
43.03-43.04	CTH; or MaxNOM 50 % (EXW)
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01-44.21	CTH; or MaxNOM 50 % (EXW)
Chapter 45	Cork and articles of cork
45.01-45.04	CTH
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
46.01-46.02	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPAER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.07	CTH; or MaxNOM 50 % (EXW)
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.23	CTH; or MaxNOM 50 % (EXW)
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	CTH; or MaxNOM 50 % (EXW)
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: for definitions and tolerance rules relevant to this Section, see Notes 6-8 of Annex 3-A (Introductory notes to product-specific rules of origin)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 50	Silk
50.01-50.02	CTH
50.03	
– Carded or combed:	Carding or combing of silk waste
– Others:	CTH
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation
50.06	
– Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation
– Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 52	Cotton
52.01-52.03	CTH
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 55	Man-made staple fibres
55.01-55.07	Extrusion of man-made fibres
55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	Wadding formation; or Bonding, coating, flocking, laminating, or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the ex-works price of the product
56.02	
– Needleloom felt:	Extrusion of man-made fibres combined with fabric formation; however: – non-originating polypropylene filament of heading 54.02; – non-originating polypropylene fibres of heading 55.03 or 55.06; or – non-originating polypropylene filament tow of heading 55.01; 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; or Non-woven fabric formation alone in the case of felt made from natural fibres

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
– Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres
5603.11-5603.14	Production from – directionally or randomly oriented filaments; or – substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven
5603.91-5603.94	Production from – directionally or randomly oriented staple fibres; or – chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven
5604.10	Production from rubber thread or cord, not textile covered
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning
Chapter 57	Carpets and other textile floor coverings Chapter note: for products of this Chapter non-originating jute fabric may be used as a backing
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting or weaving of man-made filament yarn combined with coating or with laminating; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
58.05	CTH
58.06-58.09	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
58.10	Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the ex-works price of the product
58.11	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
59.02	
– Containing not more than 90 % by weight of textile materials:	Weaving
– Others:	Extrusion of man-made fibres combined with weaving
59.03	Weaving, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving, knitting or crocheting combined with printing; or Printing (as standalone operation)[7]
59.04	Calendaring combined with dyeing, coating, laminating or metalising. Non-originating jute fabric may be used as a backing; or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing

[7] Products classified in heading 59.03 can obtain originating status under alternative product-specific rules of origin within annual quotas as specified in Appendix 3-B-1 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
59.05	
– Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising
– Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation)
59.06	
– Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the ex-works price of the product

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:	Extrusion of man-made fibres combined with weaving
– Others:	Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising; Yarn dyeing combined with weaving, knitting or nonwoven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the ex-works price of the product
59.07	Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation)
59.08	
– Incandescent gas mantles, impregnated:	Production from tubular knitted or crocheted gas-mantle fabric
– Others:	CTH

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
59.09-59.11	Spinning of natural or of man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the ex-works price of the product
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with knitting or with crocheting; or Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the ex-works price of the product

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted[8]
61.01-61.17	
– 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:	Knitting or crocheting combined with making-up including cutting of fabric
– Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted[9]
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)

[8] Products classified in Chapter 61 can obtain originating status under alternative product-specific rules of origin within annual quotas as specified in Appendix 3-B-1 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

[9] Products classified in Chapter 62 can obtain originating status under alternative product-specific rules of origin within annual quotas as specified in Appendix 3-B-1 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.02	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.04	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.06	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.09	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.10	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.11	
– Women's or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.12	
– 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:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.13-62.14	
– Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation)
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.16	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.17	
– Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product
– Interlinings for collars and cuffs, cut out:	CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving combined with making-up including cutting of fabric
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01-63.04	
– Of felt, of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric
– Others: – Embroidered:	Weaving or knitting or crocheting combined with making-up including cutting of fabric; or Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product
– Others:	Weaving, knitting or crocheting combined with making-up including cutting of fabric
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
63.06	
– Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric
– Others:	Weaving combined with making-up including cutting of fabric
63.07	MaxNOM 40 % (EXW)
63.08	Each item in the set must satisfy the rule that 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
63.09-63.10	CTH
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR
Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.05	Production from non-originating materials of any heading, except from non-originating assemblies of uppers affixed to inner soles or to other sole components of heading 6406
64.06	CTH

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 65	Headgear and parts thereof
65.01-65.07	CTH
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.03	CTH; or MaxNOM 50 % (EXW)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01-67.04	CTH
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.15	CTH; or MaxNOM 70 % (EXW)
Chapter 69	Ceramic products
69.01-69.14	CTH

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 70	Glass and glassware
70.01-70.09	CTH; or MaxNOM 50 % (EXW)
70.10	CTH
70.11	CTH; or MaxNOM 50 % (EXW)
70.13	CTH except from non-originating materials of heading 70.10
70.14-70.20	CTH; or MaxNOM 50 % (EXW)
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
71.01-71.05	Production from non-originating materials of any heading

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
71.06	
– Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
– Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.07	Production from non-originating materials of any heading
71.08	
– Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
– Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.09	Production from non-originating materials of any heading

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
71.10	
– Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
– Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.11	Production from non-originating materials of any heading
71.12-71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and Steel
72.01-72.06	CTH
72.07	CTH except from non-originating materials of heading 72.06
72.08-72.17	CTH except from non-originating materials of headings 72.08 to 72.17
7218	CTH
72.19-72.23	CTH except from non-originating materials of headings 72.19 to 72.23
7224	CTH
72.25-72.29	CTH except from non-originating materials of headings 72.25 to 72.29

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 73	Articles of iron or steel
7301.10	CC except from non-originating materials of headings 72.08 to 72.17
7301.20	CTH
73.02	CC except from non-originating materials of headings 72.08 to 72.17
73.03	CTH
73.04-73.06	CTH except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29
73.07	
– Tube or pipe fittings of stainless steel:	CTH except from non-originating forged blanks; however, non-originating forged blanks may be used provided that their value does not exceed 50 % of the ex-works price of the product
– Others:	CTH
73.08	CTH except from non-originating materials of subheading 7301.20
73.09-73.14	CTH
73.15-73.26	CTH; or MaxNOM 50 % (EXW)
Chapter 74	Copper and articles thereof
74.01-74.02	CTH
74.03	Production from non-originating materials of any heading
74.04-74.07	CTH
74.08	CTH and MaxNOM 50 % (EXW)
74.09-74.19	CTH

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 75	Nickel and articles thereof
75.01	CTH
75.02	Production from non-originating materials of any heading
75.03-75.08	CTH
Chapter 76	Aluminium and articles thereof
76.01	CTH and MaxNOM 50 % (EXW) or Production by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
76.02-76.03	CTH
76.04-76.16	CTH and MaxNOM 50 % (EXW)
Chapter 78	Lead and articles thereof
7801.10	Production from non-originating materials of any heading
7801.91-7806.00	CTH
Chapter 79	Zinc and articles thereof
79.01-79.07	CTH
Chapter 80	Tin and articles thereof
80.01-80.07	CTH
Chapter 81	Other base metals; cermets; articles thereof
81.01-81.13	Production from non-originating materials of any heading

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; or MaxNOM 50 % (EXW)
8205.90	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
82.06	CTH except from non-originating materials of headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
82.07-82.15	CTH; or MaxNOM 50 % (EXW)
Chapter 83	Miscellaneous articles of base metal
83.01-83.11	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01-84.06	CTH; or MaxNOM 50 % (EXW)
84.07-84.08	MaxNOM 50 % (EXW)
8409.10-8411.11	CTH; or MaxNOM 50 % (EXW)
8411.12	CTSH; or MaxNOM 50 % (EXW)
8411.21-8412.21	CTH; or MaxNOM 50 % (EXW)
8412.29	CTSH; or MaxNOM 50 % (EXW)
8412.31-8413.70	CTH; or MaxNOM 50 % (EXW)
8413.81	CTSH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8413.82-8422.20	CTH; or MaxNOM 50 % (EXW)
8422.30-8422.40	CTSH; or MaxNOM 50 % (EXW)
8422.90-8423.81	CTH; or MaxNOM 50 % (EXW)
8423.82-8423.89	CTSH; or MaxNOM 50 % (EXW)
8423.90-8424.82	CTH; or MaxNOM 50 % (EXW)
8424.89	CTSH; or MaxNOM 50 % (EXW)
8424.90	CTH; or MaxNOM 50 % (EXW)
84.25-84.30	CTH except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW)
84.31-84.43	CTH; or MaxNOM 50 % (EXW)
8444.00-8446.21	CTH except from non-originating materials of heading 84.48; or MaxNOM 50 % (EXW)
8446.29	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8446.30-8447.90	CTH except from non-originating materials of heading 84.48; or MaxNOM 50 % (EXW)
84.48-84.55	CTH; or MaxNOM 50 % (EXW)
8456.11-8462.19	CTH except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW)
8462.22-8462.29	CTH; or MaxNOM 50 % (EXW)
8462.32-8462.39	CTH except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW)
8462. 42-8462.90	CTH; or MaxNOM 50 % (EXW)
84.63-84.65	CTH except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW)
84.66-84.68	CTH; or MaxNOM 50 % (EXW)
84.70-84.72	CTH except from non-originating materials of heading 84.73; or MaxNOM 50 % (EXW)
8473.21-8481.40	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8481.80	CTSH; or MaxNOM 50 % (EXW)
8481.90-8487.90	CTH; or MaxNOM 50 % (EXW)
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
85.01-85.02	CTH except from non-originating materials of heading 85.03; or MaxNOM 50 % (EXW)
8503.00-8512.10	CTH; or MaxNOM 50 % (EXW)
8512.20	CTSH; or MaxNOM 50 % (EXW)
8512.30-8518.90	CTH; or MaxNOM 50 % (EXW)
85.19-85.21	CTH except from non-originating materials of heading 85.22; or MaxNOM 50 % (EXW)
85.22-85.24	CTH; or MaxNOM 50 % (EXW)
85.25-85.28	CTH except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.29-85.34	CTH; or MaxNOM 50 % (EXW)
8535.10-8535.40	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW)
8535.90	CTH; or MaxNOM 50 % (EXW)
8536.10-8536.20	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW)
8536.30	CTH; or MaxNOM 50 % (EXW)
8536.41-8536.49	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW)
8536.50	CTH; or MaxNOM 50 % (EXW)
8536.61-8536.70	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW)
8536.90	CTH; or MaxNOM 50 % (EXW)
85.37	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8538.10-8539.49	CTH; or MaxNOM 50 % (EXW)
8539.51	CTSH; or MaxNOM 50 % (EXW)
8539.52-85.43	CTH; or MaxNOM 50 % (EXW)
85.44-85.48	MaxNOM 50 % (EXW)
85.49	CTH; or MaxNOM 50 % (EXW)
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
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
86.01-86.09	CTH except from non-originating materials of heading 86.07; or MaxNOM 50 % (EXW)
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01-87.07	MaxNOM 45 % (EXW)
87.08-87.11	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
87.12	MaxNOM 45 % (EXW)
87.13-87.16	CTH; or MaxNOM 50 % (EXW)
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.07	CTH; or MaxNOM 50 % (EXW)
Chapter 89	Ships, boats and floating structures
89.01-89.08	CC; or MaxNOM 40 % (EXW)
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10-9001.40	CTH; or MaxNOM 50 % (EXW)
9001.50	CTH; Surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; Coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
9001.90-9033.00	CTH; or MaxNOM 50 % (EXW)
Chapter 91	Clocks and watches and parts thereof
91.01-91.14	CTH; or MaxNOM 50 % (EXW)
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	MaxNOM 50 % (EXW)
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	MaxNOM 50 % (EXW)
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
94.01-94.04	CTH; or MaxNOM 50 % (EXW)
94.05	CTSH; or MaxNOM 50 % (EXW)
94.06	CTH; or MaxNOM 50 % (EXW)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.08	CTH; or MaxNOM 50 % (EXW)
Chapter 96	Miscellaneous manufactured articles
96.01-96.04	CTH; or MaxNOM 50 % (EXW)
96.05	Each item in the set shall satisfy the rule that 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
9606.10-9608.40	CTH; or MaxNOM 50 % (EXW)
9608.50	Each item in the set shall satisfy the rule that 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
9608.60-96.20	CTH; or MaxNOM 50 % (EXW)
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of art, collectors' pieces and antiques
97.01-97.06	CTH

Appendix 3-B-1

ORIGIN QUOTAS AND ALTERNATIVES
TO THE PRODUCT-SPECIFIC RULES OF ORIGIN IN ANNEX 3-B

Common provisions

1. For the products listed in the tables below, the corresponding rules of origin are alternatives to those set out in Annex 3-B (Product-specific rules of origin), within the limits of the applicable annual quota.

2. A statement on origin made out pursuant to table 1 of this Annex shall contain the following statement: "Origin quotas – Product originating in accordance with Appendix 3-B-1".

3. A statement on origin made out pursuant to table 2 of this Appendix shall contain the following statement: "Origin quotas – Product originating in accordance with Appendix 3-B-1, caught by the foreign chartered vessel [name of vessel] in the Exclusive Economic Zone of New Zealand under fishing permit number [permit number]".

4. In the Union, any quantities referred to in this Appendix shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in the Union.

5. In New Zealand, any quantities referred to in this Appendix shall be managed by its relevant authorities, which shall take all administrative actions they deem advisable for their efficient management in respect of the applicable law in New Zealand.

6. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the value or quantity of products entered under these origin quotas on the basis of the imports of that Party.

Table 1 – Annual quota allocation for certain textile and apparel products exported from New Zealand to the Union

Harmonized System classification (HS 2022)	Product description	Alternative product-specific rule	Annual quota (EUR)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	CTH	562 000
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CC	1 200 000
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CC	1 000 000

Table 2 – Annual quota allocation for fish and seafood products exported from New Zealand to the Union which are caught in the Exclusive Economic Zone of New Zealand by foreign chartered vessels registered in New Zealand, entitled to fly the flag of New Zealand and flying that flag, and operating under a New Zealand fishing permit

Harmonized System classification (HS 2022)	Product description	Alternative product-specific rule[10]	Annual quota (metric tonnes, net weight)
0303.54 0303.55	Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*) Jack and horse mackerel (*Trachurus* spp.)	Fishing and freezing	500
0303.66 0303.68 0303.69 0303.89	Frozen hake Frozen blue whiting Frozen fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae (excl. cod, haddock, coalfish, hake, alaska pollock and blue whiting) Frozen fish, n.e.s.	Fishing and freezing	5 500
0307.43	Cuttle fish and squid, frozen, with or without shell	Fishing and freezing	8 000

[10] For greater certainty, with regard to the rule of origin, it is understood that the production is beyond the insufficient production provided in Article 3.6 (Insufficient working or processing).

Growth provision for Table 2

1. For each of the products listed in Table 2, if more than 80 % of an origin quota assigned to a product is used during a calendar year, the origin quota allocation will be increased for the following calendar year.

2. The increase will be 10 % of the origin quota assigned to the product in the previous calendar year.

3. The growth provision will apply for the first time after the expiry of the first complete calendar year after the date of entry into force of this Agreement and will be applied for any three years in total within the first six complete calendar years after the date of entry into force of this Agreement.

4. Any increase in the origin quota volume shall be implemented in the first quarter of the subsequent calendar year. The importing Party shall notify the exporting Party in writing when the condition specified in paragraph 1 is met, and if so, the increase in the origin quota and the date on which the increase is applicable. The Parties shall ensure that the increased origin quota and the date it becomes applicable are publicly available.

Review of quotas for textile and apparel products in Table 1 and
fish and seafood products in Table 2

1. Not earlier than three years after the date of entry into force of this Agreement, the Trade Committee at the request of either Party and assisted by the Joint Customs Cooperation Committee, shall review the quotas for textile and apparel contained in Table 1 and for fish and seafood products in Table 2. These reviews may be conducted independently from each other.

2. The reviews referred to in paragraph 1 shall be made on the basis of available information about the market conditions in both Parties and information about their imports and exports of relevant products.

3. On the basis of the result of the review carried out pursuant to paragraph 1, the Trade Committee may adopt a decision to increase or maintain the quantity, to change the scope, or to apportion or change any apportionment between products, of the quotas for textile and apparel contained in Table 1 or for fish and seafood products in Table 2.

ANNEX 3-C

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin, the text of which is set out below, shall be made out using one of the following linguistic versions and in accordance with the law of the exporting Party, or using any other linguistic version notified by the Union. The Union shall notify any other linguistic version of the statement on origin to New Zealand at the latest on the accession of a Member State to the Union. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Croatian version

Czech version

Danish version

Dutch version

English version

Estonian version

Finnish version

French version

German version

Greek version

Hungarian version

Irish version

Italian version

Latvian version

Lithuanian version

Maltese version

Polish version

Portuguese version

Romanian version

Slovak version

Slovenian version

Spanish version

Swedish version

[For multiple shipments]: Period from _____ to _____ [1]

The exporter of the products covered by this document (Exporter Reference No … [2]) declares that, except where otherwise clearly indicated, the products are of … [3] preferential origin.

…… [4]

(Place and date)

……

(Name of the exporter)

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1 When the statement on origin is completed for multiple shipments of identical originating products as referred to in Article 3.18(4) (Statement on origin), indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field may be left blank.

2 Indicate the reference number through which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the law of the Union. For the New Zealand exporter, this will be the Customs Client Code. Where the exporter has not been assigned a number, this field may be left blank.

3 Indicate the origin of the product: "New Zealand" or "the European Union".

4 Place and date may be omitted if the information is contained on the document containing the text of the statement on origin.

ANNEX 3-D

SUPPLIER'S DECLARATION
REFERRED TO IN ARTICLE 3.3(4) (CUMULATION OF ORIGIN)

The supplier's declaration referred to in Article 3.3(4) (Cumulation of origin) shall be limited to the following elements:

(a) description and HS tariff classification number of the product supplied and description and HS tariff classification number of the non-originating materials used in the production of that product;

(b) if value methods are applied in accordance with Annex 3-B (Product-specific rules of origin), the value per unit and the total value of the product supplied and the value per unit and the total value of the non-originating materials used in the production of that product;

(c) if specific production processes are required in accordance with Annex 3-B (Product-specific rules of origin) a description of the production carried out on the non-originating materials used; and

(d) a statement by the supplier that the elements of information referred to in points (a) to (c) are accurate and complete, the date on which the statement is provided, and name and address of the supplier in printed characters.

ANNEX 3-E

JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the HS shall be accepted by New Zealand as originating in the Union within the meaning of this Agreement, provided that the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of the Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra[11] remains in force.

2. Paragraph 1 only applies if, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of the Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in New Zealand the same preferential tariff treatment as the Union applies to such products.

3. Chapter 3 (Rules of origin and origin procedures) applies *mutatis mutandis* for the purpose of establishing the originating status of the products referred to in paragraph 1 of this Joint Declaration.

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[11] OJ EC L 374, 31.12.1990, p. 13.

ANNEX 3-F

JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by New Zealand as originating in the Union within the meaning of this Agreement, provided that those products are covered by the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino[12], done at Brussels on 16 December 1991, and that that Agreement remains in force.

2. Paragraph 1 only applies if, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, the Republic of San Marino applies to products originating in New Zealand the same preferential tariff treatment as the Union applies to such products.

3. Chapter 3 (Rules of origin and origin procedures) applies *mutatis mutandis* for the purpose of establishing the originating status of the products referred to in paragraph 1 of this Joint Declaration.

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[12] OJ EC L 84, 28.3.2002, p. 43.

ANNEX 6-A

COMPETENT AUTHORITIES

A. Competent authorities of the Union

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

(a) For exports to New Zealand, the national authorities of the Member States are responsible for the control of the production circumstances and requirements, including statutory inspections or audits and issuing health certification in relation to the agreed SPS measures and requirements;

(b) For imports from New Zealand, the national authorities of the Member States are responsible for the control of compliance of the imports with the Union's import conditions; and

(c) The European Commission is responsible for the overall coordination, inspection or audits of control systems and the necessary measures, including legislative action to ensure uniform application of standards and requirements of this Chapter.

B. Competent authorities of New Zealand

For the purposes of this Chapter the Ministry for Primary Industries is the competent authority that has the responsibility and technical competence for developing and supervising the implementation and operation of SPS measures and providing official export certification.

ANNEX 6-B

REGIONAL CONDITIONS FOR PLANTS AND PLANT PRODUCTS

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ANNEX 6-C

EQUIVALENCE RECOGNITION OF SPS MEASURES

	Union exports to New Zealand			New Zealand exports to the Union		
Commodity	EU Standard	Special conditions	Equivalence	NZ Standard	Special conditions	Equivalence

ANNEX 6-D

GUIDELINES AND PROCEDURES FOR AN AUDIT OR VERIFICATION

ANNEX 6-E

CERTIFICATION

SECTION 1

COMMODITIES WITH EQUIVALENCE SPECIFIED IN
ANNEX 6-C (EQUIVALENCE RECOGNITION OF SPS MEASURES) – DECLARATIONS

For commodities with equivalence in Annex 6-C (Equivalence recognition of SPS measures) the following declarations are to be used:

(a) the following model declaration (equivalence for plant health):
"The products herein described comply with the relevant (European Union/New Zealand (*)) standards and requirements which have been recognised as equivalent to the (New Zealand/European Union (*)) standards and requirements as prescribed in the SPS Chapter of the Free Trade Agreement between the European Union and New Zealand."

* Delete as appropriate.

and

(b) the additional declarations described in Annex 6-C (Equivalence recognition of SPS measures) as relevant and referred to as "Special Conditions" within Annex 6-C (Equivalence recognition of SPS measures).

SECTION 2

ELECTRONIC DATA TRANSMISSION

1. The exchange of original sanitary, if required and justified pursuant to Article 6.8(3) (Certification), or phytosanitary health certificates or other original documents may occur by secure methods of electronic data transmission offering adequate security guarantees.

2. Electronic data transmission information systems recognised as providing adequate security guarantees:

(a) New Zealand – E-cert and E-phyto; and

(b) EU – Trade Control and Expert System (TRACES)

3. A Party shall not use exclusively electronic certification, unless:

(a) the present Annex is amended by the Trade Committee to register the agreement of the other Party to that end; or

(b) the competent authority[13] of the other Party agrees, by correspondence, to such use.

4. Where electronic data transmission is exclusively used, the following contingency process shall be followed:

(a) in the event of data exchange failure between the information systems an email containing a scanned copy of a signed (paper) certificate must be sent by the exporting Party to the importing Party's border inspection post until data exchange resumes;

(b) in the event of a systemic information system failure where export health certificates cannot be issued, the exporting Party shall email or convey by other means, the relevant consignment data and attestations to the importing Party's border inspection post until data exchange capability resumes.

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[13] In the case of the Union, "competent authority" for the purposes of this Annex shall be understood as the European Commission, as specified in point (c) of Annex 6-A (Competent authorities).

SECTION 3

CRISIS RESPONSE

In case of crisis situations derogations to Section 2 must be agreed between the competent authorities.

ANNEX 6-F

IMPORT CHECKS AND FEES

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ANNEX 9-A

ACCEPTANCE OF CONFORMITY ASSESSMENT (DOCUMENTS)

1. Agreed fields:

(a) safety aspects of electrical and electronic equipment as defined in point (2);

(b) safety aspects of machinery as defined in point (3);

(c) electromagnetic compatibility of equipment as defined in point (4);

(d) energy efficiency, including eco-design requirements, as defined in point (5); and

(e) restriction of the use of certain hazardous substances in electrical and electronic equipment.

2. For the purposes of this Annex, "safety aspects of electrical and electronic equipment" means the safety aspects of equipment other than machinery that are dependent on electric currents in order to work properly, and equipment for the generation, transfer and measurement of such currents and which is designed for use with a voltage rating of between 50 and 1000 V for alternating current and between 75 and 1500 V for direct current, as well as equipment that intentionally emits or receives electromagnetic waves of frequencies lower than 3000 GHz with the purpose of radio communication or radiodetermination, with the exception, among others, of:

(a) equipment for use in an explosive atmosphere;

(b) equipment for use for radiology or medical purposes;

(c) electrical parts for goods and passenger lifts;

(d) radio equipment used by radio amateurs;

(e) electricity meters;

(f) plugs and socket outlets for domestic use;

(g) electric fence controllers;

(h) toys;

(i) custom built evaluation kits destined for professionals to be used solely at research and development facilities for such purposes; and

(j) construction products for permanent incorporation in buildings or civil engineering works, the performance of which has an effect on the performance of the building or civil engineering work, such as cables, fire alarms or electric doors.

3. For the purposes of this Annex, "safety aspects of machinery" means the safety aspects of an assembly consisting of at least one moving part, powered by a drive system using one or more sources of energy such as thermal, electric, pneumatic, hydraulic or mechanical energy, arranged and controlled so that they function as an integral whole, with the exception of high risk machinery, as defined by each Party.

4. For the purposes of this Annex, "electromagnetic compatibility of equipment" means the electromagnetic compatibility (disturbance and immunity) of equipment that is dependent on electric currents or electromagnetic fields in order to work properly, and equipment for the generation, transfer and measurement of such currents, with the exception of:

(a) equipment for use in an explosive atmosphere;

(b) equipment for use for radiology or medical purposes;

(c) electrical parts for goods and passenger lifts;

(d) radio equipment used by radio amateurs;

(e) measuring instruments;

(f) non-automatic weighing instruments;

(g) inherently benign equipment; and

(h) custom built evaluation kits destined for professionals to be used solely at research and development facilities for such purposes.

5. For the purposes of this Annex, "energy efficiency" means the ratio of output of performance, service, goods or energy to input of energy of a product with an impact on energy consumption during use, and in light of the efficient allocation of resources.

6. This Annex does not cover whole aircraft, vessels, railways, vehicles (including internal combustion engine (ICE) and electric), as well as specialised maritime, railway, aviation and vehicle (including ICE and electric) equipment. This Annex includes electric vehicle (EV) charging equipment, with the exception of on-board chargers.

7. At the request of either Party the Trade in Goods Committee shall review the list of fields in this Annex. For the purposes of this review, the Trade in Goods Committee shall comprise representatives of each Party with expertise in matters covered by this Annex. The Trade Committee may adopt a decision to amend this Annex.

8. In the fields listed in the Annex, either Party may introduce requirements for the mandatory third-party testing or certification of the product areas referred to in this Annex, provided that such requirements are justified on grounds of legitimate objectives and are proportionate to the purpose of giving the importing Party adequate confidence that products conform with applicable technical regulations or standards, taking account of the risks that non-conformity would create.

9. A Party proposing to introduce conformity assessment procedures as referred to in point (8), shall notify the other Party at an early stage and shall take the comments of the other Party into account in devising any such conformity assessment procedures.

ANNEX 9-B

MOTOR VEHICLES AND EQUIPMENT OR PARTS THEREOF

ARTICLE 1

Definitions

1. For the purposes of this Annex, the following definitions apply:

(a) "WP.29" means the World Forum for Harmonization of Vehicle Regulations within the framework of the United Nations Economic Commission for Europe (hereinafter referred to as "UNECE");

(b) "1958 Agreement" means the Agreement Concerning the Adoption of Harmonized Technical United Nations Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these United Nations Regulations, done at Geneva on 20 March 1958, administered by the WP.29;

(c) "1998 Agreement" means the Agreement concerning the Establishing of Global Technical Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles, done at Geneva on 25 June 1998, administered by the WP.29;

(d) "UN Regulations" means Regulations adopted in accordance with the 1958 Agreement;

(e) "GTRs" means the Global Technical Regulations established and placed on the Global Registry in accordance with the 1998 Agreement;

(f) "HS 2017" means the 2017 edition of the Harmonized System Nomenclature issued by the World Customs Organization; and

(g) "remanufactured equipment or parts" means equipment or parts that:

(i) are entirely or partially comprised of parts obtained from equipment and parts that have been used beforehand;

(ii) have similar performance and working conditions compared to the equivalent equipment and parts in new condition; and

(iii) are given the same warranty as the equivalent equipment and parts in new condition.

2. Terms used in this Annex shall have the same meaning as defined in the 1958 Agreement or in Annex 1 to the TBT Agreement.

ARTICLE 2

Product Scope

This Annex applies to trade between the Parties of all categories of motor vehicles, equipment and parts thereof, as defined under paragraph 1.1 of the UNECE Consolidated Resolution on the Construction of Vehicles (R.E.3)[14], falling *inter alia* under Chapters 40, 84, 85, 87 and 94 of HS 2017 (hereinafter referred to as "products covered") except for the categories of vehicles listed in Appendix 9-B-1 (Excluded vehicle categories).

ARTICLE 3

Objectives

With regard to the products covered, the objectives of this Annex are to:

(a) eliminate and prevent any unnecessary technical barriers to bilateral trade;

(b) promote compatibility and convergence of regulations based on international standards;

[14] ECE/TRANS/WP.29/78/Rev.6 of 11 July 2017.

(c) promote the recognition of approvals based, in particular, on approval schemes applied under the agreements administrated by WP.29 within the framework of UNECE and those based on EU type-approvals;

(d) reinforce competitive market conditions based on principles of openness, non-discrimination and transparency;

(e) promote mutual commitment of the Parties to ensure maximum levels of protection of human health, safety, the environment and the transport infrastructure; and

(f) enhance cooperation to foster continued mutually beneficial development in trade and the regulatory regime governing motor vehicles.

ARTICLE 4

Relevant international standards

The Parties recognise that WP.29 is the main relevant international standardising body and that UN Regulations and GTRs under the 1958 Agreement and 1998 Agreement are relevant international standards for the products covered by this Annex.

ARTICLE 5

Regulatory convergence

1. (a) In areas covered by UN Regulations or GTRs, or where the completion of UN Regulations or GTRs is imminent, each Party shall use them as a basis for its domestic technical regulations, markings or conformity assessment procedures, except when a specific UN Regulation or GTR would be ineffective or inappropriate to fulfil legitimate objectives referred to in Article 2.2 of the TBT Agreement or of the 1958 Agreement and 1998 Agreement.

(b) A Party that introduces a divergent domestic technical regulation, marking or conformity assessment procedure as referred to in point (a) of this paragraph shall, on request of the other Party, identify any part of its domestic technical regulation, marking or conformity assessment procedure that substantially deviates from the relevant UN Regulations or GTRs and provide an explanation of the reasons for such deviation.

2. Insofar as a Party has introduced or maintains technical regulations, markings or conformity assessment procedures that diverge from UN Regulations or GTRs, as permitted by paragraph 1, that Party shall endeavour to review those technical regulations, markings or conformity assessment procedures whenever necessary, with a view to increasing their convergence with the relevant UN Regulations or GTRs. When reviewing their technical regulations, markings or conformity assessment procedures, each Party shall take into account, *inter alia*, any new developments in the UN Regulations or GTRs and any change in the circumstances that have given rise to divergences from any relevant UN Regulations or GTRs. The Party undertaking the review shall notify the outcome of that review, including scientific and technical information used, to the other Party upon request.

3. Each Party shall refrain from introducing or maintaining technical regulations, markings or conformity assessment procedures that have the effect of prohibiting, restricting or increasing the burden for the importation, and the putting into service on their domestic market, of products type-approved under UN Regulations for the areas covered by those UN Regulations, unless such technical regulations, markings or conformity assessment procedures are explicitly foreseen by those UN Regulations.

ARTICLE 6

Market access

1. Each Party shall accept, on its market, products that are covered by a valid UN type-approval certificate issued by the Union or New Zealand, as contracting parties to the 1958 Agreement, or a valid EU type-approval certificate[15], as compliant with their domestic technical regulations, markings and conformity assessment procedures, without requiring any further testing, documentation, certification or marking concerning such type-approval certificates. In the case of vehicle approvals, both the EU whole vehicle type approvals (EUWVTA) and the UN's Universal International Whole Vehicle Type Approval (U-IWVTA) shall be considered valid. Only those UN type-approval certificates issued by a Party that has acceded to the relevant UN Regulations and which have been granted pursuant to the 1958 Agreement can be considered valid.

2. A Party shall only be obliged to accept valid UN type-approval certificates issued pursuant to the latest version of the UN Regulations, if it applies those UN Regulations. A Party may also consider accepting valid UN type-approval certificates if it does not apply those UN Regulations, provided the type-approved products meet all their applicable domestic requirements.

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[15] Including EEC, EC and EU type-approval certificates.

3. For the purposes of paragraph 1, the following shall be considered sufficient proof of the existence of a valid EU or UN type-approval:

(a) for whole vehicles, a valid EU Certificate of Conformity[16] or UN Declaration of Conformance[17] certifying compliance with a U-IWVTA;

(b) for equipment and parts, a valid EU or UN type-approval mark affixed to the product; and

(c) for equipment and parts to which a type-approval mark[18] cannot be affixed, a valid EU or UN type-approval certificate.

4. A Party may allow its competent authorities to verify that the products covered comply, as appropriate, with either:

(a) all the domestic technical regulations of the Party; or

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16 Including EC and EU Certificates of Conformity.

17 In the case of a Declaration of Conformance, the obligation in this provision will enter into application when UN Regulation No. 0 on the International Whole Vehicle Type Approval has entered into force.

18 Including EEC, EC and EU type-approval marks.

(b) the EU or UN technical regulations with respect to which compliance has been attested, in application of this Article, by a valid EU Certificate of Conformity or UN Declaration of Conformance certifying compliance with a U-IWVTA, in the case of whole vehicles, or by a valid EU or UN type-approval mark affixed to the product or a valid EU or UN type-approval certificate, in the case of equipment and parts.

Such verification shall be carried out by random sampling in the market and in accordance with the technical regulations under points (a) or (b), as the case may be.

5. A Party may require a supplier to withdraw a product from its market if the product concerned does not comply with those technical regulations.

ARTICLE 7

Products with new technologies or new features

1. Neither Party shall prevent or restrict access to its market of a product covered by this Annex and approved by the exporting Party on the grounds that the product incorporates a new technology or a new feature that the importing Party has not yet regulated.

2. Notwithstanding paragraph 1, an importing Party may restrict access to its market or require the withdrawal from its market of such a non-regulated product incorporating a new technology or a new feature if that new technology or new feature would:

(a) create a risk for human health, safety, the environment or the transport infrastructure; or

(b) be inconsistent with existing domestic environmental standards or infrastructure.

3. An importing Party restricting access to or requiring withdrawal from its market pursuant to paragraph 2 shall immediately notify its decision to the other Party. The Party shall include in the notification all relevant scientific or technical information considered in the Party's decision.

ARTICLE 8

Remanufactured equipment or parts

1. A Party shall not accord to remanufactured equipment or parts of the other Party treatment that is less favourable than the Party accords to equivalent equipment or parts in new condition.

2. For greater certainty, Article 2.11 (Import and export restrictions) applies to import or export prohibitions or restrictions on the importation or exportation of remanufactured equipment or parts. If a Party adopts or maintains import or export prohibitions or restrictions on used equipment or parts, it shall not apply such measures to remanufactured equipment or parts.

3. A Party may require that remanufactured equipment or parts be identified as such for distribution or sale in its territory and that the remanufactured equipment or parts meet similar performance requirements to those that apply to equivalent equipment or parts in new condition.

ARTICLE 9

Other measures restricting trade

Each Party shall refrain from nullifying or impairing the benefits accruing to the other Party under this Annex through regulatory measures specific to the products covered. This is without prejudice to the right to adopt measures necessary for road safety, protections for health, the environment and the transport infrastructure, and the prevention of deceptive practices.

ARTICLE 10

Cooperation

1. The Parties shall cooperate and exchange information on any matter relevant for the implementation of this Annex in the Committee on Trade in Goods.

2. The Parties shall work together, as appropriate, to progress areas of mutual interest in relevant international standardising bodies.

Appendix 9-B-1

EXCLUDED VEHICLE CATEGORIES[19]

Annex 9-B (Motor vehicles and equipment or parts thereof) does not apply to the following vehicles:

Vehicles of category L6 as defined in Paragraph 2.1.6 of R.E.3.

Vehicles of category L7 as defined in Paragraph 2.1.7 of R.E.3.

Vehicles of category M2 as defined in Paragraph 2.2.2 of R.E.3.

Vehicles of category M3 as defined in Paragraph 2.2.3 of R.E.3.

Vehicles of category N2 as defined in Paragraph 2.3.2 of R.E.3.

Vehicles of category N3 as defined in Paragraph 2.3.3 of R.E.3.

Vehicles of category O3 as defined in Paragraph 2.4.3 of R.E.3.

[19] Although this list of excluded vehicles is not covered by the Annex, this does not mean that the vehicles cannot be imported if they meet domestic requirements.

Vehicles of category O4 as defined in Paragraph 2.4.4 of R.E.3.

Vehicles manufactured in small volumes that have been individually type approved.

Used vehicles of categories: L1, L2, L3, L4, L5, L6, L7, M1, N1, O1 and O2, including vehicles that have been used for the purpose of demonstration in connection with the sale of similar vehicles, that have, at any time before been offered or displayed for sale, in accordance with the Land Transport Rule: Vehicle Standards Compliance 2002.[20]

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[20] These vehicles have been:
(a) registered under:
(i) the Transport Act 1962;
(ii) the Transport (Vehicle and Driver Registration and Licensing) Act 1986 or Part 17 of the Land Transport Act 1998; or
(iii) any corresponding legislation in any other country; or
(b) used for a purpose not connected with its manufacture or sale.

ANNEX 9-C

ARRANGEMENT REFERRED TO IN ARTICLE 9.10(5)(b) FOR THE REGULAR EXCHANGE OF INFORMATION IN RELATION TO THE SAFETY OF NON-FOOD PRODUCTS AND RELATED PREVENTIVE, RESTRICTIVE AND CORRECTIVE MEASURES

This Annex shall establish an arrangement for the regular exchange of information between the Union and New Zealand relating to the safety of non-food consumer products and related preventive, restrictive and corrective measures.

In accordance with Article 9.10(9) and (10) (Cooperation on market surveillance, safety and compliance of non-food products) of this Agreement, the arrangement shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

ANNEX 9-D

ARRANGEMENT REFERRED TO IN ARTICLE 9.10(6) FOR THE REGULAR EXCHANGE OF INFORMATION REGARDING MEASURES TAKEN ON NON-COMPLIANT NON-FOOD PRODUCTS, OTHER THAN THOSE COVERED BY ARTICLE 9.10(5)(b)

This Annex shall establish an arrangement for the regular exchange of information, including the exchange of information by electronic means, regarding measures taken on non-compliant non-food products, other than those covered by point (b) of Article 9.10(5) (Cooperation on market surveillance, safety and compliance of non-food products) of this Agreement.

In accordance with Article 9.10(9) and (10) (Cooperation on market surveillance, safety and compliance of non-food products) of this Agreement, the arrangement shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

ANNEX 9-E

WINE AND SPIRITS

ARTICLE 1

Objective

The objective of this Annex is, on the basis of non-discrimination and reciprocity, to facilitate trade in wine and spirits produced in each Party's territory.

ARTICLE 2

Scope and coverage

This Annex applies to wines classified in heading HS 22.04, and spirits classified in heading HS 22.08, of the HS.

ARTICLE 3

General exception

Nothing in this Annex shall be construed to prevent the adoption or enforcement by either Party of measures necessary to protect human or plant life or health subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail, or a disguised restriction on international trade.

ARTICLE 4

Definitions

For the purposes of this Annex, the following definitions apply:

(a) "label" means any brand, mark, pictorial or other descriptive matter that is written, printed, stencilled, marked, embossed or impressed on, or firmly affixed to, a container of wine;

(b) "oenological practices" mean wine-making processes, treatments and techniques such as wine additives and processing aids, but do not include labelling, bottling or packaging for final sale;

(c) "single field of vision" means any part of the surface of a container, excluding its base and cap, that can be seen without having to turn the container;

(d) "variety" means the cultivar of grape from which a wine is made, as expressed in commonly understood and accepted terms that are permitted for use in the exporting Party;

(e) "vintage" means the year of harvest of the grapes used to make a wine; and

(f) "wine" means the product obtained exclusively from the total or partial alcoholic fermentation of fresh grapes, whether or not crushed, or of grape must.[21]

ARTICLE 5

General rule

Unless otherwise specified in this Annex, importation and marketing[22] of wine and spirits shall be conducted in compliance with the law of the importing Party.

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[21] For greater certainty, this definition includes concentrated grape must and rectified concentrated grape must that are permitted for enrichment and sweetening purposes as well as fractions of wine that may result from permitted separative techniques.

[22] For greater certainty, for the purposes of this Annex the term "marketing" means "to place on the market for sale".

ARTICLE 6

Product definitions and oenological practices and processes

1. The Union shall authorise the importation and marketing in its territory for human consumption of wine produced in New Zealand in accordance with:

(a) product definitions authorised in New Zealand by its law referred to in Appendix 9-E-1 (New Zealand law as referred to in point (a) of Article 6(1))[23];

(b) oenological practices authorised in New Zealand by its law as referred to in Appendix 9-E-2 (New Zealand law as referred to in point (b) of Article 6(1)), in so far as those oenological practices are recommended and published by the International Organisation of Vine and Wine (OIV)[24]; and

(c) oenological practices and restrictions that are otherwise jointly accepted by the Parties as provided for in Appendix 9-E-3 (New Zealand oenological practices).[25]

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[23] This provision is without prejudice to the specific requirements concerning the product name "wine" in Article 9(1) (Mandatory labelling information specifications – product name, actual alcohol strength by volume, lot identification) of this Annex.

[24] Notwithstanding point (b), the Union shall authorise the importation and marketing in its territory of wine produced in New Zealand using physical winemaking processes in accordance with New Zealand law set out in Appendix 9-E-2 (New Zealand law as referred to in point (b) of Article 6(1)).

[25] For greater certainty, points (b) and (c) of Article 6(1) (Product definitions and oenological practices and processes) shall apply individually or cumulatively, depending on the oenological practices applied in wine produced in New Zealand.

2. New Zealand shall authorise the importation and marketing in its territory for human consumption of wine produced in the Union in accordance with:

(a) product definitions authorised in the Union by its law referred to in Appendix 9-E-4 (Union law as referred to in point (a) of Article 6(2));

(b) oenological practices and restrictions authorised in the Union by its law as referred to in Appendix 9-E-5 (Union law as referred to in point (b) of Article 6(2)), in so far as those oenological practices are recommended and published by the OIV[26] [27]; and

(c) oenological practices and restrictions that are otherwise jointly accepted by the Parties as provided for in Appendix 9-E-6 (Union oenological practices).[28]

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[26] By way of derogation from point (b), wine produced in the Union using yeast mannoproteins or potassium ferrocyanide may be imported and marketed in the territory of New Zealand provided such wine meets the prescribed limits laid down in the Australia New Zealand Food Standards Code for these substances for as long as the prescribed limits laid down in the Australia New Zealand Food Standards Code differ from the established OIV recommendations as published.

[27] Notwithstanding point (b), New Zealand shall authorise the importation and marketing in its territory of wine produced in the Union in accordance with physical winemaking processes and the conditions and limits of their use as laid down in Article 3(1) and Annex I, Part A, Table 1, of Commission Delegated Regulation (EU) 2019/934.

[28] For greater certainty, points (b) and (c) of Article 6(2) (Product definitions and oenological practices and processes) shall apply individually or cumulatively, depending on the oenological practices applied in wine produced in the Union.

3. A Party (the requesting Party) may propose to the other Party (the requested Party) a modification to the requesting Party's oenological practices list in Appendix 9-E-3 (New Zealand oenological practices) or Appendix 9-E-6 (Union oenological practices) by delivering a written request, supported by a technical file, to the requested Party through its contact point for this Annex.

4. The Parties shall discuss the proposed modification referred to in paragraph 3 in the Committee on Wine and Spirits and the Trade Committee shall have the power to adopt a decision to amend Appendix 9-E-3 (New Zealand oenological practices) or Appendix 9-E-6 (Union oenological practices) accordingly.

5. If any matter arises regarding the implementation or application of Article 6 (Product definitions and oenological practices and processes) as a result of developments at an international organisation of which the Union, Member States or New Zealand are a member, the Parties shall discuss the matter in the Committee on Wine and Spirits with a view to finding a mutually satisfactory solution.

6. The Committee on Wine and Spirits shall undertake a general review of the operation of Article 6 (Product definitions and oenological practices and processes) and relevant Appendices within five years after the date of entry into force of this Agreement and at least once every five years thereafter, unless the co-chairs of the Committee agree otherwise.

ARTICLE 7

General requirements regarding labelling

1. An importing Party may require that all information on a label shall be clear, accurate, truthful, able to be substantiated and not misleading to the consumer.

2. An importing Party may require that labelling information appears in one of the languages in official use in the territory of that Party as provided for in its law.

3. An importing Party may require that mandatory information be presented in indelible characters and written or set out legibly and clearly, including so that the information contrasts distinctly with the background and surrounding text or graphics.

4. An importing Party shall permit information on a label to be repeated on the container, whether or not in the same form.

5. An importing Party may prohibit the use of certain label claims where such prohibition serves a legitimate human health and safety objective.

6. Each Party shall permit mandatory information to be displayed on a supplementary label affixed to a container. Supplementary labels may be affixed to a container after importation but prior to the product being offered for sale in the territory of the importing Party, provided that the mandatory information required by the importing Party is fully and accurately displayed.

ARTICLE 8

Placement of mandatory labelling information

1. Nothing in this Annex shall prevent an importing Party from requiring mandatory labelling information to be specified on a container.

2. An importing Party shall not impose new precise location requirements for mandatory labelling information on wine produced in the other Party.

3. Notwithstanding paragraph 2:

(a) an importing Party may require that one or more items of mandatory labelling information or optional labelling information, or both, appear in the same field of vision as, or in conjunction with, or in a certain proximity to, one another; and

(b) an importing Party may require that mandatory labelling information is not displayed on the base or cap, or other part of a container not visible to the consumer.

ARTICLE 9

Mandatory labelling information specifications – product name, actual alcohol strength by volume, lot identification

1. The Union shall permit use of the term "wine" as the product name for wine produced in New Zealand and imported and marketed in the Union provided the wine has an actual alcoholic strength of not less than 7 % volume and a total alcoholic strength of not more than 20 % volume.

2. An importing Party shall permit the actual alcohol content by volume to be indicated on the label in percentage terms to a maximum of one decimal point (for example, 12 %, 12,0 %, 12,1 %, 12,2 %).

3. An importing Party shall permit the actual alcohol content by volume to be expressed by alc/vol (for example, 12 % alc/vol, alc 12 % vol, 12 % vol).

4. Without prejudice to the tolerances set for the reference analysis method used, an importing Party shall permit the actual alcohol strength by volume of wines imported from the exporting Party and indicated on the label to vary from that given by analysis by up to 0,8 % vol or by up to 0,5 % vol for fortified wines.

5. An importing Party may require the provision of lot identification on wine labels.

6. An importing Party shall prohibit the defacement[29] of lot identification information, unless the relevant authority of the importing Party permits otherwise.

7. A Party shall not allow packaged products to be placed on the market for sale in its territory which are not compliant with the requirement in paragraph 6.

ARTICLE 10

Optional labelling information

1. Subject to Article 7 (General requirements regarding labelling), an importing Party shall permit labels to contain information other than mandatory information in accordance with its law.

2. Notwithstanding point (a) of Article 8(3) (Placement of mandatory labelling information), an importing Party shall not restrict the placement of optional information.

[29] For greater certainty, the term "defacement" includes the following actions: alter; remove; erase; obliterate; and obscure.

ARTICLE 11

Optional information – vintage and variety

1. An importing Party shall permit the importation and sale of wine that is labelled with a vintage if:

(a) the wine conforms to the exporting Party's law in respect of a vintage; and

(b) at least 85 % of the wine is derived from grapes of that vintage.

2. For wines produced in the Union that are traditionally obtained from grapes harvested in January or February, the vintage year to appear on the label may be that of the previous calendar year.

3. An importing Party shall permit the importation and sale of wine that is labelled as being of a single grape variety if:

(a) the wine conforms to the exporting Party's law in respect of varietal composition; and

(b) at least 85 % of the wine so labelled is obtained from grapes of that variety.

4. An importing Party shall permit the importation and sale of wine that is labelled as being of multiple grape varieties if:

(a) the wine conforms to the exporting Party's law in respect of varietal composition;

(b) at least 85 % of the wine so labelled is obtained from grapes of those varieties;

(c) each variety listed is in greater proportion in the wine than any variety that is not listed; and

(d) the varieties listed are in descending order of their proportions in the wine and, if required by the importing Party, in characters of the same size.

ARTICLE 12

Certification

1. Unless necessary to protect human health and safety, a Party shall not submit imports of wine produced in the other Party to a more restrictive system of certification or more far-reaching certification requirements than those provided for in its law in force at the date of entry into force of this Agreement.

2. The Union shall authorise imports of wine produced in New Zealand in accordance with the Simplified VI-1 Document, the format and required information of which are specified in Appendix 9-E-7 (Simplified VI-1 document), or in accordance with the Simplified Certificate specified in Appendix 9-E-8 (Simplified certificate).

3. In the event of a question in relation to test results, each Party shall apply the reference methods of analysis recommended and published by the OIV or, in case those methods do not exist, a method of analysis complying with the standards recommended by the International Organisation for Standardisation, unless the relevant competent authorities of each Party jointly agree otherwise.

ARTICLE 13

Food information

1. A Party shall not require any of the following to appear on the container, label, or packaging of wine:

(a) date of packaging;

(b) date of bottling;

(c) date of production or manufacture;

(d) date of expiration;

(e) date of minimum durability; or

(f) sell-by-date.

2. Notwithstanding points (d) and (e), a Party may require the display of a date of expiration or minimum durability on products that, on account of the packaging or the addition of perishable ingredients, may have a shorter date of expiration or minimum durability than would normally be expected by the consumer.

3. A Party may also require the display of a date of minimum durability on wine that has undergone a de-alcoholisation treatment and has an actual alcoholic strength by volume of less than 10 %.

ARTICLE 14

Presentation and description of spirits

Article 7 (General requirements regarding labelling), Article 9(5), (6) and (7) (Mandatory labelling information specifications – product name, actual alcohol strength by volume, lot identification), and Article 13(1) and (2) (Food information) of this Annex shall apply *mutatis mutandis* to the presentation and description of spirits.

ARTICLE 15

Existing stocks

Products that, at the date of entry into force of this Agreement, have been produced or labelled in accordance with the law of a Party and Parties' obligations to each other, but in a manner not compliant with this Annex, may be placed on the market in the other Party for sale until stocks are exhausted.

ARTICLE 16

Committee on Wine and Spirits

1. This Article complements and further specifies Article 24(4) (Specialised committees).

2. The Committee on Wine and Spirits shall meet within one year after the date of entry into force of this Agreement and thereafter at the request of either Party. Meetings shall be held at a date and time agreed by the co-chairs of the Committee, but no later than 90 days after the request.

3. The Committee on Wine and Spirits shall, with respect to this Annex, have the following functions, whenever necessary:

(a) serve as a platform for the exchange of information between the Parties to optimise the operation of this Annex;

(b) serve as a forum for the Parties to discuss the matters referred to in Article 6(3) and (6) as well as any matter of mutual interest in the wine and spirits sector; and

(c) undertake a general review of the operation of Article 6 (Product definitions and oenological practices and processes) and relevant Appendices in accordance with Article 6(7); and

4. The Committee on Wine and Spirits may decide on specific modalities such as procedures and criteria for assessment of any proposed modification to Appendix 9-E-3 (New Zealand oenological practices) or Appendix 9-E-6 (Union oenological practices).

ARTICLE 17

Contact points

Within 60 days after the date of entry into force of this Agreement, each Party shall designate a contact point responsible to facilitate the communication between the Parties on matters covered by this Annex and notify the other Party of the contact details for the contact point. Each Party shall notify the other Party promptly in the event of any change of those contact details.

Appendix 9-E-1

NEW ZEALAND LAW AS REFERRED TO IN POINT (a) OF ARTICLE 6(1)

New Zealand law as referred to in point (a) of Article 6(1) (Product definitions and oenological practices and processes):

(i) Wine Act 2003 and associated secondary legislation; and

(ii) Australia New Zealand Food Standards Code as adopted under the Food Act 2014.

Appendix 9-E-2

NEW ZEALAND LAW AS REFERRED TO IN POINT (b) OF ARTICLE 6(1)

New Zealand law as referred to in point (b) of Article 6(1) (Product definitions and oenological practices and processes):

(i) Wine Act 2003 and associated secondary legislation; and

(ii) Australia New Zealand Food Standards Code as adopted under the Food Act 2014.

Appendix 9-E-3

NEW ZEALAND OENOLOGICAL PRACTICES

New Zealand oenological practices as referred to in point (c) of Article 6(1) (Product definitions and oenological practices and processes) for wine produced in New Zealand and imported into the Union:

Use in accordance with New Zealand law:

– ammonium sulphate;

– diammonium phosphates;

– thiamine hydrochloride;

– calcium carbonate;

– potassium carbonate;

– calcium tartrate;

– addition of grape must, concentrated grape must or rectified concentrated grape must for sweetening;

– plant proteins;

– enzymes approved for food production;

– lysozyme;

– use of gum arabic;

– use of oenological carbon/activated carbon;

– copper citrate;

– addition of sucrose, concentrated grape must or rectified concentrated grape must to increase the natural alcoholic strength of grapes, grape must or wine;

– yeast hulls;

– inactivated yeasts with guaranteed glutathione levels;

– potassium hydrogen carbonate;

– potassium tartrate;

– sodium carboxymethylcellulose;

– fumaric acid; and

– selective plant fibres.

The addition of water in winemaking is excluded, except where required on account of a specific technical necessity.

Use of the following for all types of sparkling wines:

– Expedition liqueur containing only sucrose, grape must, grape must in fermentation, concentrated grape must, rectified concentrated grape must, wine and wine distillate.

Practices subject to importing Party's law:

– use of sulphur dioxide and sulphites in wine;

– use of tirage liqueur; and

– use of fresh lees.

Agreed with specified limits:

– use of hydrogen peroxide up to a maximum of 5 mg/kg; and

– use of L-ascorbic acid or erythorbic acid in wine is permitted up to a maximum level of 300 mg/L in the final product as marketed.

Appendix 9-E-4

UNION LAW AS REFERRED TO IN POINT (a) OF ARTICLE 6(2)

Union law as referred to in point (a) of Article 6(2) (Product definitions and oenological practices and processes):

(i) Regulation (EU) No 1308/2013 of the European Parliament and of the Council[30], in particular, production rules in the wine sector, in accordance with Articles 75, 81 and 91, Part IV of Annex II and Part II of Annex VII to that Regulation; and

(ii) Commission Delegated Regulation (EU) 2019/33[31], in particular Articles 47, 52 to 54 and Annexes III, V and VI to that Regulation.

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30 Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ EU L 374, 20.12.2013, p. 671).

31 Commission Delegated Regulation (EU) 2019/33 of 17 October 2018 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards applications for protection of designations of origin, geographical indications and traditional terms in the wine sector, the objection procedure, restrictions of use, amendments to product specifications, cancellation of protection, and labelling and presentation (OJ EU L 9, 11.1.2019, p. 2).

Appendix 9-E-5

UNION LAW AS REFERRED TO IN POINT (b) OF ARTICLE 6(2)

Union law as referred to in point (b) of Article 6(2) (Product definitions and oenological practices and processes):

(i) Regulation (EU) No 1308/2013, in particular oenological practices and restrictions in accordance with Articles 80 and 83 and Annex VIII to that Regulation; and

(ii) Commission Delegated Regulation (EU) 2019/934[32].

[32] Commission Delegated Regulation (EU) 2019/934 of 12 March 2019 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files (OJ EU L 149, 7.6.2019, p. 1).

Appendix 9-E-6

UNION OENOLOGICAL PRACTICES

Union oenological practices as referred to in point (c) of Article 6(2) (Product definitions and oenological practices and processes) for wine produced in the Union and imported into New Zealand:

– concentrated grape must, rectified concentrated grape must and sucrose may be used for enrichment and sweetening under the specific and limited conditions respectively in Part I of Annex VIII to Regulation (EU) No 1308/2013 and in Part D of Annex I to Commission Delegated Regulation (EU) 2019/934, subject to the exclusion of use of these products in a reconstituted form in wines covered by this Agreement;

– the addition of water in winemaking is excluded, except where required on account of a specific technical necessity; and

– fresh lees may be used under the specific and limited conditions set out in line item 11.2 of Table 2 of Part A of Annex I to Commission Delegated Regulation (EU) 2019/934.

Practices subject to importing Party's law:

– use of sulphur dioxide and sulphites in wine; and

– use of tirage liqueur.

Appendix 9-E-7

SIMPLIFIED VI-1 DOCUMENT

Template of certificate issued by MPI
for wine produced in New Zealand and imported into the Union [1]

1. Exporter (name and address)	THIRD COUNTRY OF ISSUE: NEW ZEALAND Simplified VI-1 Serial No: DOCUMENT FOR THE IMPORT OF WINE INTO THE EUROPEAN UNION
2. Consignee (name and address)	3. Customs stamp (for official EU use only)
4. Means of transport and transport details	5. Place of unloading (if different from 2)
6. Description of the imported product	7. Quantity in l/hl/kg [2]
	8. Number of containers [3]

9. CERTIFICATE

The product described above is intended for direct human consumption and complies with the product definitions and oenological practices authorised in accordance with the terms of Annex 9-E (Wine and Spirits) of the Free Trade Agreement between the European Union and New Zealand.

Full name and address of the competent body: Place and date:

Stamp: Signature, name and title of official:

10. ANALYSIS REPORT (describing the analytical characteristics of the product described above)

– Actual alcoholic strength:

– Total sulphur dioxide:

– Total acidity:

Full name and address of the designated body or department (laboratory):

Stamp: Place and date:

Signature, name and title of official:

(1) In accordance with Article 12 (Certification) of Annex 9-E (Wine and spirits) of the Free Trade Agreement between the European Union and New Zealand.

(2) Delete as appropriate.

(3) A container means a recipient for wine of less than 60 litres. The number of containers may be the number of bottles.

Attribution (entry into free circulation and issue of extracts)

Quantity	11. No and date of the customs document of release into free circulation and of the extract	12. Full name and address of consignee (extract)	13. Stamp of the competent authority
Available			
Attributed			
Available			
Attributed			
Available			
Attributed			
Available			
Attributed			
14. Other remarks			

Appendix 9-E-8

SIMPLIFIED CERTIFICATE

Template of certificate issued by MPI for wine produced
in New Zealand and imported into the Union

<table>
<tr><td>1. Exporter (name and address)</td><td>THIRD COUNTRY OF ISSUE:
NEW ZEALAND
Serial No (2):

DOCUMENT FOR THE IMPORT
OF WINE INTO THE EUROPEAN UNION</td></tr>
<tr><td>2. Consignee (name and address)</td><td>3. Customs stamp (for official EU use only)</td></tr>
<tr><td>4. Means of transport and transport details (3)</td><td>5. Place of unloading (if different from 2)</td></tr>
<tr><td rowspan="2">6. Description of the imported product (4)</td><td>7. Quantity in l/hl/kg (5)</td></tr>
<tr><td>8. Number of containers (6)</td></tr>
</table>

9. Certificate

The product described above is intended for direct human consumption and complies with the product definitions and oenological practices authorised in accordance with the terms of Annex 9-E (Wine and Spirits) of the Free Trade Agreement between the European Union and New Zealand.

Full name and address of the competent body: Place and date:

Stamp: Signature, name and title of official:

(1) In accordance with Article 12 (Certification) of Annex 9-E (Wine and Spirits) of the Free Trade Agreement between the European Union and New Zealand.

(2) This is the traceability number of the lot allocated by the New Zealand competent body.

(3) Indicate: transport used for delivery to the point of entry into the EU specify transport mode (ship, air, etc.), state name of the means of transport (ship, number of flight, etc).

(4) Indicate the following information:

– Sale designation (as it appears on the label, such as name of producer, wine-growing region, brand name, etc.);

– Name of the country of origin: [indicate "New Zealand"];

– Name of the geographical indication, provided the wine qualifies for such a geographical indication (e.g. protected designation of origin, protected geographical indication);

– Actual alcoholic strength by volume;

– Colour of the product (state "red", "rosé", "pink" or "white" only);

– Combined Nomenclature code (CN code).

(5) Delete as appropriate.

(6) A container means a recipient for wine of less than 60 litres. The number of containers may be the number of bottles.

Attribution (entry into free circulation and issue of extracts)

Quantity	10. No and date of customs document of release for free circulation and of the extract	11. Full name and address of consignee (extract)	12. Seal of the competent authority
Available			
Attributed			
Available			
Attributed			
Available			
Attributed			
Available			
Attributed			
13. Other remarks			

Appendix 9-E-9

DECLARATIONS

Declaration on yeast mannoproteins and potassium ferrocyanide

1. Footnote 6 to Article 6.2(b) (Product definitions and oenological practices and processes) provides that wine produced in the Union and imported into New Zealand shall meet limits prescribed in New Zealand law for the use of yeast mannoproteins and potassium ferrocyanide for as long as such limits differ from those recommended in OIV resolutions as published. Subject to paragraph 2, New Zealand will endeavour to seek the removal of the prescribed limits for yeast mannoproteins and potassium ferrocyanide in the Australia New Zealand Food Standards Code.

2. New Zealand cannot pre-empt the outcome or timeframes of the process referred to in paragraph 1, because the prescribed limits are set by Food Standards Australia New Zealand as part of the joint Food System with Australia.

Joint declaration concerning allergen labelling on wine and spirits

1. Each Party acknowledges the other Party's right to regulate labelling information for wine and spirits relating to allergens.

2. Without prejudice to Article 8 (Placement of mandatory labelling information) of Annex 9-E, the Parties acknowledge that:

(a) the Union may require mandatory particulars relating to allergens as foreseen in Regulation (EU) No 1169/2011[33] or Commission Delegated Regulation (EU) 2019/33 to be included in the description and presentation of wine and spirits; and

(b) for New Zealand, allergen labelling is subject to New Zealand's joint regulatory regime with Australia under Food Standard 1.2.3, Australia New Zealand Food Standards Code.

3. The Parties will work cooperatively with the aim of reaching, if possible, a mutually acceptable outcome on allergen labelling requirements.

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[33] Regulation (EU) No 1169/2011 of the European Parliament and of the Council of 25 October 2011 on the provision of food information to consumers, amending Regulations (EC) No 1924/2006 and (EC) No 1925/2006 of the European Parliament and of the Council, and repealing Commission Directive 87/250/EEC, Council Directive 90/496/EEC, Commission Directive 1999/10/EC, Directive 2000/13/EC of the European Parliament and of the Council, Commission Directives 2002/67/EC and 2008/5/EC and Commission Regulation (EC) No 608/2004 (OJ EU L 304, 22.11.2011, p. 18).

Declaration concerning the use of brut nature and extra brut
on sparkling wines produced in the Union

Sparkling wines produced in the Union and imported into New Zealand may be described with the terms "brut nature" and "extra brut" in New Zealand provided such use is not false or misleading to consumers in New Zealand under the Fair Trading Act 1986 and provided such use meets requirements under the Food Act 2014.

ANNEX 10-A

EXISTING MEASURES

Headnotes

1. The Schedules of New Zealand and the Union set out, under Articles 10.10 (Non-conforming measures) and 10.18 (Non-conforming measures), the existing measures of New Zealand and the Union that do not conform with obligations imposed by:

(a) Article 10.5 (Market access) or 10.14 (Market access);

(b) Article 10.15 (Local presence);

(c) Article 10.6 (National treatment) or 10.16 (National treatment);

(d) Article 10.7 (Most-favoured-nation treatment) or 10.17 (Most-favoured-nation treatment);

(e) Article 10.8 (Senior management and boards of directors); or

(f) Article 10.9 (Performance requirements).

2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.

3. Each entry sets out the following elements:

(a) "sector" refers to the general sector in which the entry is made;

(b) "sub-sector" refers to the specific sector in which the entry is made;

(c) "industry classification" refers, where applicable, to the activity covered by the entry according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in the entry;

(d) "obligations concerned" specifies the obligation referred to in paragraph 1 for which an entry is made;

(e) "level of government" indicates the level of government maintaining the listed measure;

(f) "measures" identifies the law, regulation or other measure for which the entry is made. A "measure" cited in the "measures" element:

(i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement;

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(iii) in respect of the Schedule of the Union, includes any law, regulation or other measure which implements a directive at Member State level; and

(g) "description" sets out the non-conforming aspects of the existing measure for which the entry is made.

4. In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant obligations of the Sections or Sub-Sections against which the entry is made. In the event of an inconsistency between the "measures" element and the other elements of an entry, the "measures" element shall prevail.

5. For the purposes of the Schedules of New Zealand and the Union:

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

(b) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

6. For the purposes of the Schedules of New Zealand and the Union, an entry for a requirement to have a local presence in the territory of the Union or New Zealand is made against Article 10.15 (Local presence), and not against Article 10.14 (Market access) or 10.16 (National treatment). Furthermore, such a requirement is not made as an entry against Article 10.56 (Access to major suppliers' essential facilities).

7. An entry made at the level of the Union applies to a measure of the Union, to a measure of a Member State at the central level or to a measure of a government within a Member State, unless the entry excludes a Member State. An entry for a Member State applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the entries of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the entries of the Union and its Member States, a regional level of government in Finland means the Åland Islands. An entry made at the level of New Zealand applies to a measure of the central government or a local government.

8. The list of entries in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 10.5 (Market access), 10.14 (Market access), 10.6 (National treatment), 10.16 (National treatment) or Article 10.15 (Local presence). Such measures may include, in particular, the need to obtain a licence, to satisfy a universal service obligation, to have a recognised qualification in a regulated sector, to pass a specific examination, including a language examination, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

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

(a) natural persons or residents of another Member State; or

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

10. Treatment granted to juridical persons established by investors of a Party in accordance with the law of the other Party (including, in the case of the Union, the law of a Member State) and having their registered office, central administration or principal place of business within that other Party, is without prejudice to any condition or obligation, consistent with Section B (Investment liberalisation) of Chapter 10 (Investment liberalisation and trade in services), which may have been imposed on such juridical person when it was established in that other Party, and which shall continue to apply.

11. The Schedules apply only to the territories of New Zealand and the Union in accordance with Article 1.4 (Territorial application) and are only relevant in the context of trade relations between the Union and its Member States with New Zealand. They do not affect the rights and obligations of the Member States under Union law.

12. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 10.5 (Market access) or Article 10.14 (Market access) for any measure:

(a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

(b) restricting the concentration of ownership to ensure fair competition;

(c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

(d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

(e) requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.

13. With respect to computer services, any of the following services shall be considered as computer and related services, regardless of whether they are delivered via a network, including the Internet:

(a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance or management of or for computers or computer systems;

(b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;

(c) data processing, data storage, data hosting or database services;

(d) maintenance and repair services for office machinery and equipment, including computers; and

(e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in points (a) to (e), shall not be regarded as computer and related services in themselves.

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

15. With respect to Article 10.5 (Market access), juridical persons supplying financial services and constituted under the law of New Zealand or the law of the Union or of at least one of its Member States, are subject to non-discriminatory limitations on legal form.[34]

16. The following abbreviations are used in the list of reservations in this Annex:

EU Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

[34] For example, partnerships and sole proprietorships are generally not acceptable legal forms for financial institutions in New Zealand and the Union. This headnote is not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

Schedule of the Union

1. Reservation No. 1 – All sectors

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

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

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5. Reservation No. 5 – Real estate services

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10. Reservation No. 10 – Education services

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13. Reservation No. 13 – Health services and social services

14. Reservation No. 14 – Tourism and travel-related services

15. Reservation No. 15 – Recreational, cultural and sporting services

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

17. Reservation No. 17 – Mining and energy-related activities

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Reservation No. 1 – All sectors

Sector:	All sectors
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/ Member State (unless otherwise specified)

Description:

(a) Type of establishment

With respect to Investment liberalisation – National treatment:

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

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

Measures:

EU: TFEU

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

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

For the purposes of this reservation:

(i) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the numbers of suppliers as described in this reservation shall be deemed to be an existing measure; and

(ii) "state enterprise" means an enterprise owned or controlled through ownership interests by any Member State and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

Measures:

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

With respect to Investment liberalisation – National treatment:

In AT: For the operation of a branch, non-European Economic Area (non-EEA) corporations must appoint at least one person responsible for its representation who is resident in Austria. Executives (managing directors, natural persons) responsible for the observance of the Austrian Trade Act (Gewerbeordnung) must be domiciled in Austria.

In BG: Foreign juridical persons, unless established under the legislation of a Member State of the European Economic Area (hereinafter referred to as "EEA"), may conduct business and pursue activities if established in the Republic of Bulgaria in the form of a company registered in the Commercial Register. Establishment of branches is subject to authorisation. Representative offices of foreign enterprises must be registered with the Bulgarian Chamber of Commerce and Industry and may not engage in economic activity but are only entitled to act as representatives or agents for their owner and may not supply services.

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Local presence:

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

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

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

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

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

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

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

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

Measures:

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

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

Gewerbeordnung, BGBL. Nr. 194/1994, § 39 (2a).

BG: Commercial Law, Article 17a; and
Law for Encouragement of Investments, Article 24.

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

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

Osuuskuntalaki (Co-Operatives Act) 1488/2001;

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

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

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

Aktiebolagslagen (Companies Act) (2005:551);

The Co-operative Economic Associations Act (2018:672); and Act on European Economic Interest Groupings (1994:1927).

SK: Act 513/1991 on Commercial Code (Article 21); Act 455/1991 on Trade Licensing; and Act no 404/2011 on Residence of Aliens (Articles 22 and 32).

With respect to Investment liberalisation – Market access, National treatment, Performance requirements:

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

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

Measures:

BG: Labour Migration and Labour Mobility Act.

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

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

(b) Acquisition of real estate

With respect to Investment liberalisation – National treatment:

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

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

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

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

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

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

In EE: A juridical person from an OECD Member State has the right to acquire immovable property which contains:

(i) less than 10 hectares of agricultural land, forest land or agricultural and forest land in total without restrictions;

(ii) 10 hectares or more of agricultural land if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of immovable property, in production of agricultural products listed in Annex I to the TFEU, except fishery products and cotton (hereinafter referred to as "agricultural products");

(iii) 10 hectares or more of forest land if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of immovable property, in forest management within the meaning of the Forest Act (hereinafter referred to as "forest management") or production of agricultural products; and

(iv) less than 10 hectares of agricultural land and less than 10 hectares of forest land, but 10 hectares or more of agricultural and forest land in total, if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of immovable property, in the production of agricultural products or forest management.

If a juridical person does not meet the requirements in points (ii) to (iv), the juridical person may acquire immovable property which contains 10 hectares or more of agricultural land, forest land or agricultural and forest land in total only with the authorisation of the council of the local government of the location of immovable property to be acquired.

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

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

In HR: Foreign companies are only allowed to acquire real estate for the supply of services if they are established and incorporated in Croatia as juridical persons. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.

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

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

Measures:

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

Kärntner Grundverkehrsgesetz, LGBL. Nr. 9/2004;

NÖ- Grundverkehrsgesetz, LGBL. 6800;

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

Salzburger Grundverkehrsgesetz, LGBL. Nr. 9/2002;

Steiermärkisches Grundverkehrsgesetz, LGBL. Nr. 134/1993;

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

Wiener Ausländergrundverkehrsgesetz, LGBL. Nr. 11/1998.

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

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

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

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

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

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

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

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

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

General Administrative Procedure Act.

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

Act LXXVIII of 1993 (Paragraph 1/A).

MT: Immovable Property (Acquisition by Non-Residents) Act (Cap. 246); and Protocol No 6 of the EU Accession Treaty on the acquisition of secondary residences in Malta.

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

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

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

Act LXXVIII of 1993 (Paragraph 1/A).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment:

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

(i) if more than 50 % of their equity capital is owned by nationals of Member States, the Latvian Government or a municipality, separately or in total;

(ii) if more than 50 % of their equity capital is owned by natural persons and companies of a third country with which Latvia has concluded a bilateral agreement on promotion and reciprocal protection of investments and which has been approved by the Latvian Parliament before 31 December 1996;

(iii) if more than 50 % of their equity capital is possessed by natural persons and companies of a third country with which Latvia has concluded a bilateral agreement on promotion and reciprocal protection of investments after 31 December 1996, if in that agreement the rights of Latvian natural persons and companies on acquisition of land in the respective third country have been determined;

(iv) if more than 50 % of their equity capital is possessed jointly by persons referred to in points (i) to (iii); or

(v) which are public joint stock companies, if the shares thereof are quoted in the stock exchange.

Where New Zealand allows Latvian nationals and enterprises to purchase urban real estate in its territory, Latvia will allow nationals and enterprises of New Zealand to purchase urban real estate in Latvia under the same conditions as Latvian nationals.

Measures:

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

With respect to Investment liberalisation – National treatment, Most-favoured-nation treatment:

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

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

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

Measures:

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

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

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

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

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

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

Description:

(a) Legal services (part of CPC 861)[35]

For greater certainty, consistent with the Headnotes, in particular paragraph 8 requirements to register with a Bar may include a requirement to have obtained a law degree in the host country or its equivalent, or to have completed some training under the supervision of a licensed lawyer, or to have an office or a postal address within the jurisdiction of a specific Bar in order to be eligible to apply for membership in that Bar. Some Member States may impose a requirement of having the right to practise host-jurisdiction law on natural persons holding certain positions within a law firm, company, enterprise or for shareholders.

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

With respect to Investment liberalisation – Market access:

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

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

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

In BE (with respect also to most-favoured-nation treatment): Residency is required for full admission to the Bar, and is necessary for the practice of legal services in respect of Belgian domestic law, including representation before courts. The residency requirement for a foreign lawyer to obtain full admission to the Bar is at least six years from the date of application for registration, or three years under certain conditions. Reciprocity is required.

A foreign lawyer may practise as a legal consultant. A lawyer who is a member of a foreign (non-EU) Bar and wants to establish in Belgium but who does not meet the conditions for registration on the Tableau of fully qualified lawyers, on the EU-list or on the List of Trainee Lawyers, may request registration on the so-called "B-List". A B-List only exists at the Brussels Bar. A lawyer on the B-list may give advice. Representation before "the Cour de Cassation" is subject to nomination on a specific list.

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

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

In CZ: Full admission to the Bar is required. For the practice of legal services in respect of domestic (Union and Member State) law, including representation before courts, EEA or Swiss nationality is required. For all legal services, residence (commercial presence) is required.

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

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

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

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

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

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

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

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

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

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

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

In HR: Union nationality is required for the practice of legal services in respect of domestic (Union and Member State) law, including representation before courts. In proceedings involving public international law, parties may be represented before arbitration courts and *ad hoc* courts by a foreign lawyer who is a member of their home country bar association. Only a lawyer who has the Croatian title of lawyer can establish a law firm (New Zealand firms may establish a branch, which may not employ Croatian lawyers).

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

In LT (with respect also to most-favoured-nation treatment): EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (Union and Member State) law, including representation before courts.

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

In LU (with respect also to most-favoured-nation treatment): EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts.

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

In LV (with respect also to most-favoured-nation treatment): EEA or Swiss nationality is required for the practice of domestic law, including representation before courts. Attorneys from foreign countries may practice as advocates in court only in accordance with a bilateral agreement on mutual legal assistance.

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

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

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

In PT (with respect also to most-favoured-nation treatment): residency (commercial presence) is required in order to practice Portuguese domestic law. For representation before courts, full admission to the Bar is required. Foreigners holding a diploma awarded by any Faculty of Law in Portugal, may register with the Portuguese Bar (Ordem dos Advogados), under the same terms as Portuguese nationals, if their respective country grants Portuguese nationals reciprocal treatment.

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

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

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

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

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

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

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

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

Measures:

EU: Article 120 of Regulation (EU) 2017/1001 of the European Parliament and of the Council[36];

Article 78 of Council Regulation (EC) No 6/2002 of 12 December 2001[37].

AT: Rechtsanwaltsordnung (Lawyers Act) – RAO, RGBl. Nr. 96/1868, Articles 1 and 21c.; Rechtsanwaltsgesetz – EIRAG, BGBl. Nr. 27/2000 as amended; § 41 EIRAG

BE: Belgian Judicial Code (Articles 428-508); Royal Decree of 24 August 1970.

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

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

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

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

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

DE: Bundesrechtsanwaltsordnung (BRAO; Federal Lawyers Act);

Gesetz über die Tätigkeit europäischer Rechtsanwälte in Deutschland (EuRAG); and

§ 10 Rechtsdienstleistungsgesetz (RDG)

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

EE: Advokatuuriseadus (Bar Association Act);

Tsiviilkohtumenetluse seadustik (Code of Civil Procedure);

halduskohtumenetluse seadustik (Code of Administrative Court Procedure);

kriminaalmenetluse seadustik (Code of Criminal Procedure); and

väärteomenetluse seadustik (Code of Misdemeanour Procedure).

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

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

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

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

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

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

LT: Law on the Bar of the Republic of Lithuania of 18 March 2004 No. IX-2066 as last amended on 12 December 2017 by law No XIII-571.

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

LV: Criminal Procedure Law, s. 79; and Advocacy Law of the Republic of Latvia, s. 4.

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

NL: Advocatenwet (Act on Advocates).

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

Portuguese Bar Statute (Estatuto da Ordem dos Advogados) and Decree-Law 229/2004, Articles 5, 7 – 9; Decree-law 88/2003, Articles 77 and 102; Solicitadores Public Professional Association Statute (Estatuto da Câmara dos Solicitadores), as amended by Law 49/2004, mas alterada p/ Lei 154/2015, 14 set; by Law 14/2006 and by Decree-Law n.º 226/2008 alterado p/ Lei 41/2013, 26 jun;

Law 78/2001, Articles 31, 4 Alterada p/ Lei 54/2013, 31 jul.; Regulation of family and labour mediation (Ordinance 282/2010), alterada p/ Portaria 283/2018, 19 out; Law 21/2007 on criminal mediation, Article 12; Law 22/2013, 26 fev., alterada p/ Lei 17/2017, 16 maio, alterada pelo Decreto-Lei 52/2019, 17 abril.

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

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

SI: Zakon o odvetništvu (Neuradno prečiščeno besedilo-ZOdv-NPB8 Državnega Zbora RS z dne 7 junij 2019 (Attorneys Act) unofficial consolidated text prepared by the Slovenian parliament from 7 June 2019).

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

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

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

With respect to Cross-border trade in services – Local presence:

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

Measures:

IE: Solicitors Acts 1954-2011.

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

In DE: Only patent lawyers having EEA or Swiss qualifications may be admitted to the Bar and are thus entitled to provide patent agent services in Germany in domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the Bar association. Foreign patent lawyers may offer legal services in foreign law when they prove expert knowledge. Registration is required to provide legal services in Germany. Foreign (other than EEA and Swiss qualification) patent lawyers may not establish a firm together with national patent lawyers.

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

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

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment, Local presence:

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

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

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

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

With respect to Investment liberalisation –National treatment and Cross-border trade in services – National treatment:

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

In LV: EU nationality is required for patent attorneys.

With respect to Cross-border trade in services – Local presence:

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

In SI: Residency in Slovenia is required for a holder or applicant of registered rights (patents, trademarks, design protection). Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of providing services such as process and notification.

Measures:

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

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

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

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

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

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

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

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

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

FR: Code de la propriété intellectuelle.

HU: Act XXXII of 1995 on Patent Attorneys.

LV: The Law on Industrial Property Institutions and Procedures Chapter XVIII (Articles 119-136).

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

SI: Zakon o industrijski lastnini (Industrial Property Act), Uradni list RS, št. 51/06 – uradno prečiščeno besedilo in 100/13 and 23/20 (Official Gazette of the Republic of Slovenia, No. 51/06 – official consolidated text 100/13 and 23/20).

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment, Local presence:

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

Measures:

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

Rule 51 Rule 51A and Rule 51B of the Trade Marks Rules 1996, as amended; Section 106 and 107 of the Patent Act 1992, as amended; and Register of Patent Agent Rules S.I. 580 of 2015.

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

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

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

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

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

Measures:

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

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

FR: Ordonnance 45-2138 du 19 septembre 1945.

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

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

With respect to Cross-border trade in services – Local presence:

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

Measures:

SI: Act on services in the internal market, Official Gazette RS No 21/10.

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

With respect to Investment liberalisation – National treatment, Most-favoured nation treatment and Cross-border trade in services – National treatment, Most-favoured-nation treatment:

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

Measures:

EU: Directive 2013/34/EU of the European Parliament and of the Council[38]; and Directive 2006/43/EC of the European Parliament and of the Council[39].

With respect to Investment liberalisation – Market access:

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

Measures:

BG: Independent Financial Audit Act.

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

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

With respect to Investment liberalisation – Market access, National treatment, and Cross-border trade in services – Local presence:

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

Measures:

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

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

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

In PL: Establishment in the Union is required in order to provide auditing services.

Legal form requirements apply.

Measures:

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

FR: Code de commerce

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In CY: Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

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

Measures:

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

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – National treatment, Local presence:

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

Measures:

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

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

Measures:

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

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

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

With respect to Investment liberalisation – National treatment, Most-favoured nation treatment and Cross-border trade in services – Local presence:

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

Measures:

SI: Auditing Act (ZRev-2), Official Gazette RS No 65/2008 (as last amended No 115/21); and Companies Act (ZGD-1), Official Gazette RS No 42/2006 (as last amended No 18/21).

With respect to Cross-border trade in services – Local presence:

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

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

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

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

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

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

Measures:

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

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

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

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

Decree of the President of the Republic 99/1998; and Legislative Decree 39/2010, Article 2.

LT: Law on Audit of 15 June 1999 No. VIII -1227 (a new version of 3 July 2008 No. X1676).

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

Revisionslag (Auditing Act) (1999:1079);

Aktiebolagslagen (Companies Act) (2005:551);

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

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

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

Measures:

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

With respect to Investment liberalisation – Market access:

In DE: Non-discriminatory legal form requirements apply.

Measures:

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

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

Measures:

FR: Ordonnance 45-2138 du 19 septembre 1945.

With respect to Cross-border trade in services – Local presence:

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

In IT: Residency is required.

Measures:

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

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

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

With respect to Investment liberalisation – Market access:

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

Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales; Décret 95-129 du 2 février 1995 relatif à l'exercice en commun de la profession d'architecte sous forme de société en participation;

Décret 92-619 du 6 juillet 1992 relatif à l'exercice en commun de la profession d'architecte sous forme de société d'exercice libéral à responsabilité limitée SELARL, société d'exercice libéral à forme anonyme SELAFA, société d'exercice libéral en commandite par actions SELCA; and Loi 77-2 du 3 janvier 1977.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

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

Measures:

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

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

Measures:

CY: Law 41/1962 as amended; Law 224/1990 as amended; and Law 29(i)2001 as amended.

With respect to Cross-border trade in services – Local presence:

In CZ: Residency in the EEA is required.

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

In IT: Residency, professional domicile or a business address in Italy is required for enrolment in the professional register, which is necessary for the supply of architectural and engineering services (CPC 8671, 8672, 8673, 8674).

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

Measures:

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

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

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

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

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

With respect to Cross-border trade in services – Market access, National treatment:

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

Measures:

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

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

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

Sector – sub-sector:	Professional services – medical (including psychologists) and dental services; midwives; nurses; physiotherapists and paramedical personnel; veterinary services; retail sales of pharmaceutical, medical and orthopaedic goods; and other services provided by pharmacists
Industry classification:	CPC 9312, 93191, 932, 63211
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

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

With respect to Investment liberalisation – National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

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

Measures:

IT: Law 56/1989 on the psychologist profession.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

In CY: Cypriot nationality and residency conditions apply for the provision of medical (including psychologists), dental, midwives', nursing, physiotherapy and para-medical services.

Measures:

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

Registration of Dentists Law (Chapter 249) as amended;

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

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

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

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

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

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

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

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

Law 140/1989 – as amended – Physiotherapists; and

Law 214/1988 – as amended – Nurses.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access, Local presence:

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

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

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

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

Measures:

Bundesärzteordnung (BÄO; Federal Medical Regulation);

Gesetz über die Ausübung der Zahnheilkunde (ZHG);

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

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

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

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

Gesetz über die Pflegeberufe (PflBG);

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

Regional level:

Heilberufekammergesetz des Landes Baden-Württemberg;

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

Berliner Heilberufekammergesetz (BlnHKG);

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

Heilberufsgesetz Brandenburg (HeilBerG);

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

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

Heilberufsgesetz (HeilBG NRW);

Heilberufsgesetz (HeilBG Rheinland-Pfalz);

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, Local presence:

In FR: While other types of legal form are also available for Union investors, foreign investors only have access to the legal forms of "société d'exercice liberal"(SEL) and "société civile professionnelle" (SCP). For medical, dental and midwives' services, French nationality is required. However, access by foreigners is possible within annually established quotas. For medical, dental and midwives' services and services supplied by nurses, provision through SEL à forme anonyme, à responsabilité limitée par actions simplifiée or en commandite par actions, société coopérative (for independent general and specialised practitioners only) or société interprofessionnelle de soins ambulatoires (SISA) for multidisciplinary health home (MSP) only.

Measures:

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

With respect to Investment liberalisation – Market access:

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

Measures:

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

Federal Act Regulating High Level Allied Health Professions, BGBl. Nr. 460/1992; and Federal Act regulating Medical Masseurs lower and upper level, BGBl. Nr. 169/2002.

(b) Veterinary services (CPC 932)

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

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

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

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

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

Measures:

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

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

FR: Code rural et de la pêche maritime.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

In CY: Nationality and residency conditions apply for the supply of veterinary services.

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

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

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

Measures:

CY: Law 169/1990 as amended.

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

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

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

With respect to Cross-border trade in services – Local presence:

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

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

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

In SI: Only legal and natural persons established in an EU Member State for the purpose of supplying veterinary activities may supply cross border veterinary services to the Republic of Slovenia.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access, Local presence:

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

Measures:

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

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

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

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

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

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

SI: Pravilnik o priznavanju poklicnih kvalifikacij veterinarjev (Rules on recognition of professional qualifications for veterinarians), Uradni list RS, št. (Official Gazette No) 71/2008, 7/2011, 59/2014 and 21/2016, Act on services in the internal market, Official Gazette RS No 21/2010.

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

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

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

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

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

Measures:

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

Regional level:

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

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

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

Berliner Heilberufekammergesetz (BlnHKG);

Brandenburg, Heilberufsgesetz (HeilBerG);

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

Hamburg, Hamburgisches Kammergesetz für die Heilberufe (HmbKGH);

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

Mecklenburg-Vorpommern, Heilberufsgesetz (HeilBerG);

Niedersachsen, Kammergesetz für die Heilberufe (HKG);

Nordrhein-Westfalen, Heilberufsgesetz NRW (HeilBerg);

Rheinland-Pfalz, Heilberufsgesetz (HeilBG);

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

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

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

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

Thüringen, Thüringer Heilberufegesetz (ThürHeilBG); and

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

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

IE: Veterinary Practice Act 2005.

LV: Veterinary Medicine Law.

NL: Wet op de uitoefening van de diergeneeskunde 1990 (WUD).

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

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

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

Measures:

AT: Apothekengesetz (Pharmacy Law), RGBl. Nr. 5/1907 as amended, §§ 3, 4, 12; Arzneimittelgesetz (Medication Act), BGBl. Nr. 185/1983 as amended, §§ 57, 59, 59a; and Medizinproduktegesetz (Medical Products Law), BGBl. Nr. 657/1996 as amended, § 99.

With respect to Investment liberalisation – Market access, National treatment:

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

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

Foreign pharmacists may be permitted to establish within annually established quotas.
A pharmacy opening must be authorised. Commercial presence including sale at a distance of medicinal products to the public by means of information society services, must take one of the legal forms allowed under national law on a non-discriminatory basis: société d'exercice libéral (SEL) anonyme, par actions simplifiée, à responsabilité limitée unipersonnelle or pluripersonnelle, en commandite par actions, société en noms collectifs (SNC) or société à responsabilité limitée (SARL) unipersonnelle or pluripersonnelle only.

Measures:

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

Gesetz über den Verkehr mit Arzneimitteln (AMG);

Gesetz über Medizinprodukte (MPG);

Verordnung zur Regelung der Abgabe von Medizinprodukten (MPAV)

FR: Code de la santé publique; and

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

With respect to Investment liberalisation – National treatment:

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

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

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

Measures:

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

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

LV: Pharmaceutical Law, s. 38.

With respect to Investment liberalisation – Market access:

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

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

In ES, HR, HU, and PT: Establishment authorisation is subject to an economic needs test. Main criteria: population and density conditions in the area.

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

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

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

In SI: The network of pharmacies in Slovenia consists of public pharmacy institutions, owned by municipalities, and of private pharmacies with a concession where the majority owner must be a pharmacist by profession. Mail order of pharmaceuticals requiring a prescription is prohibited. Mail order of non-prescription medicines requires special state permission.

Measures:

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

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

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

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

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

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

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

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

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

– p/ Acórdão TC 612/2011, 24/01/2012,

– p/ Decreto-Lei 171/2012, 1 ago.,

– p/ Lei 16/2013, 8 fev.,

– p/ Decreto-Lei 128/2013, 5 set.,

– p/ Decreto-Lei 109/2014, 10 jul.,

– p/ Lei 51/2014, 25 ago.,

– p/ Decreto-Lei 75/2016, 8 nov.; and Ordinance 1430/2007revogada p/ Portaria 352/2012, 30 out.

SI: Pharmacy Services Act (Official Gazette of the RS No. 85/2016, 77/2017, 73/2019); and Medicinal Products Act (Official Gazette of the RS, No. 17/2014, 66/2019).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment and Cross-border trade in services – Market access, National treatment:

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

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

Measures:

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

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

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

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

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

In ES: Only natural persons who are licenced pharmacists are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. No pharmacist may obtain more than one licence.

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

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

In PL: The practice of the profession is possible only for natural persons enrolled in the register, as well as for juridical persons in the form of partnerships, where every partner of the company must be an enrolled pharmacist.

Measures:

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

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

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

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

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

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

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

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

NL: Geneesmiddelenwet, article 67.

PL: Article 99. Para 4, ACT of 6 September 2001 – Pharmaceutical law Journal of Laws of 2021

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Local presence:

In BG: Permanent residency is required for pharmacists.

Measures:

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

With respect to Cross-border trade in services – Local presence:

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

Measures:

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

Gesetz über den Verkehr mit Arzneimitteln (AMG);

Gesetz über Medizinprodukte (MPG);

Verordnung zur Regelung der Abgabe von Medizinprodukten (MPAV).

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

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

Reservation No. 4 – Research and development services

Sector – sub-sector:	Research and development (R&D) services
Industry classification:	CPC 851, 853
Obligations concerned:	Market access
	National treatment
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

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

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

Measures:

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

Reservation No. 5 – Real estate services

Sector – sub-sector:	Real estate services
Industry classification:	CPC 821, 822
Obligations concerned:	Market access
	National treatment
	Most-Favoured Nation treatment
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

In CY: For the supply of real estate services, nationality and residency conditions apply.

Measures:

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

With respect to Cross-border trade in services – Local presence:

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

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

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

Measures:

CZ: Trade Licensing Act.

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

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Local presence:

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

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

Measures:

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

With respect to Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In SI: In so far as New Zealand allows Slovenian nationals and enterprises to supply real estate agent services, Slovenia will allow nationals of New Zealand and New Zealand enterprises to supply real estate agent services under the same conditions, in addition to the fulfilment of the following requirements: entitlement to act as a real estate agent in New Zealand, submission of the relevant documentation on impunity in criminal procedures, and inscription on the register of real estate agents at the competent (Slovenian) Ministry.

Measures:

SI: Real Estate Agencies Act.

Reservation No. 6 – Business services

Sector – sub-sector:	Business services – rental or leasing services without operators; services related to management consulting; technical testing and analyses; related scientific and technical consulting services; services incidental to agriculture; security services; placement services; translation and interpretation services and other business services
Industry classification:	ISIC Rev. 37, part of CPC 612, part of 621, part of 625, 831, part of 85990, 86602, 8675, 8676, 87201, 87202, 87203, 87204, 87205, 87206, 87209, 87901, 87902, 87909, 88, part of 893
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

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

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

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

With respect to Cross-border trade in services – Local presence:

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

Measures:

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

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

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment and Cross-border trade in services –- Market access, National treatment, Most-favoured nation treatment:

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

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

Measures:

EU: Regulation (EC) No 1008/2008 of the European Parliament and of the Council[40]; and Regulation (EC) No 80/2009 of the European Parliament and of the Council[41].

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

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access, National treatment

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

Measures:

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

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

With respect to Cross-border trade in services –National treatment, Local presence:

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

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

Measures:

BG: Mediation Act, Art. 8.

HU: Act LV of 2002 on Mediation.

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

In FR: The profession of biologist is reserved for natural persons, and EEA nationality is required.

Measures:

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

FR: Code de la Santé Publique.

With respect to Investment liberalisation –National treatment and Cross-border trade in services – Market access, Local presence:

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

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

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

Measures:

BG: Technical Requirements towards Products Act;

Measurement Act;

Clean Ambient Air Act; and

Article 148, Paragraph 2, Road Traffic Act;

Water Act;

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment, Most-favoured-nation treatment, Local presence:

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

Measures:

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

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

With respect to Investment liberalisation – National treatment, Most-favoured- nation treatment and Cross-border trade in services – National treatment, Most-favoured-nation treatment, Local presence:

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

Measures:

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

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

Measures:

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In CY: A nationality requirement applies for the supply of relevant services.

Measures:

CY: Law 224/1990 as amended.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access:

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

Measures:

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

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

Measures:

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services –National treatment, Most-favoured-nation treatment, Local presence:

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

Measures:

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

With respect to Investment liberalisation – Market access, Most-favoured-nation treatment and Cross-border trade in services – Market access, Most-favoured-nation treatment:

In PT: The professions of biologist, chemical analyst and agronomist are reserved for natural persons. For third-country nationals, a reciprocity regime applies in the case of engineers and technical engineers (and not a citizenship requirement). For biologists, there is neither a citizenship nor a reciprocity requirement.

Measures:

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

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

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

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

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

A nationality requirement exists for specialised personnel.

Measures:

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

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

With respect to Investment liberalisation – National treatment, Most-favoured- nation treatment and Cross-border trade in services – Local presence:

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

Measures:

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

With respect to Cross-border trade in services – Local presence:

In EE: Residency is required for security guards.

Measures:

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment (applies to the regional level of government):

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

Measures:

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

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

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment, Local presence:

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

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

Measures:

DE: Gesetz zur Regelung der Arbeitnehmerüberlassung (AÜG);

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

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

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

(i) Translation and interpretation services (CPC 87905)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access:

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

Measures:

BG: Regulation for the legalisation, certification and translation of documents; and

Order of the Minister of Foreign Affairs for establishing a temporary regime for certification under Article 21 (a), Paragraph 2 of the abovementioned Regulation.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

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

In PL: Only natural persons may be sworn translators.

Measures:

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

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

With respect to Cross-border trade in services – Local presence:

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

Measures:

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

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

In HR: EEA nationality is required for certified translators.

Measures:

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

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

(j) Other business services (part of CPC 612, part of 621, part of 625, 87901, 87902, 88493, part of 893, part of 85990, 87909, ISIC 37)

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

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

Measures:

SE: Pawn shop act (1995:1000).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

In CZ: Only an authorised package company may supply services relating to packaging take-back and recovery; and such a company must be a juridical person established as a joint-stock company (CPC 88493, ISIC 37).

Measures:

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

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

Measures:

NL: Waarborgwet 1986.

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

PT: Law 49/2004.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

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

Measures:

CZ: Act no.455/1991 Coll.;

Trade Licence Act; and

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

With respect to Cross-border trade in services – Market access:

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

Measures:

SE: Cooperative building societies law (1991:614).

Reservation No. 7 – Communication services

Sector – sub-sector:	Communication services – postal and courier services
Industry classification:	Part of CPC 71235, part of 73210, part of 751
Obligations concerned:	Market access
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

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

Measures:

EU: Directive 97/67/EC of the European Parliament and of the Council[42].

Reservation No. 8 – Construction Services

Sector – Sub-sector:	Construction and related engineering services
Industry Classification:	CPC 51
Obligations concerned:	National treatment
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/National (unless otherwise specified)

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

Description:

In CY: Nationality requirement.

Measure:

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

Reservation No. 9 – Distribution services

Sector – Sub-sector:	Distribution services – general, distribution of tobacco
Industry Classification:	CPC 3546, part of 621, 6222, 631, part of 632
Obligations concerned:	Market access
	National treatment
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/National (unless otherwise specified)

Description:

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

With respect to Investment liberalisation – Market access:

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

Measures:

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

With respect to Investment liberalisation – Market Access, National treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

CY: Law 74(I) 2002 as amended.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

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

Measures:

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

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In ES: There is a state monopoly on retail sales of tobacco. Establishment is subject to a Member State nationality requirement. Only natural persons may operate as a tobacconist. No tobacconist may obtain more than one license (CPC 63108).

In FR: There is a state monopoly on the wholesale and retail sale of tobacco. There is a nationality requirement for tobacconists (buraliste) (part of CPC 6222, part of 6310).

Measures:

ES: Law 14/2013 of 27 September 2014.

FR: Code général des impôts.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

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

Measures:

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access, National treatment:

In IT: A license is required in order to distribute and sell tobacco. Licences are granted through public procedures. The granting of licences is subject to an economic needs test. Main criteria: population and geographical density of existing selling points (part of CPC 6222, part of 6310).

Measures:

IT: Legislative Decree 184/2003;

Law 165/1962;

Law 3/2003;

Law 1293/1957;

Law 907/1942; and

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

Reservation No. 10 – Education services

Sector – Sub-sector:	Education services (privately funded)
Industry Classification:	CPC 921, 922, 923, 924
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/National (unless otherwise specified)

Description:

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access:

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

Measures:

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

BG: Pre-school and School Education Act; and

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

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

SI: Organisation and Financing of Education Act (Official Gazette of Republic of Slovenia, No. 12/1996) and its revisions, Article 40.

With respect to Cross-border trade in services – Local presence:

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

Measures:

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

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

SK: Law No. 131 2002 on Universities.

With respect to Investment liberalisation – Market Access and Cross-border trade in services:
Market access:

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

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

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

Measures:

ES: Ley Orgánica 6/2001, de 21 de Diciembre, de Universidades (Law 6 / 2001 of 21 December, on Universities), Article 4.

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

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

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

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

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access:

In EL: Nationality of a Member State is required for owners and a majority of the members of the board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary education (CPC 921, 922). Education at university level shall be provided exclusively by institutions which are fully self-governed public law juridical persons. However, Law 3696/2008 permits the establishment by Union residents (natural or juridical persons) of private tertiary education institutions granting certificates which are not recognised as being equivalent to university degrees (CPC 923).

Measures:

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

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

Measures:

AT: University of Applied Sciences Act, BGBl. I Nr. 340/1993 as amended, § 2, 8; Private Higher Education Act, BGBl. I Nr. 77/2020, § 2; and

Act on Quality Assurance in Higher Education, BGBl. Nr. 74/2011 as amended, § 25 (3).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

FR: Code de l'éducation.

With respect to Investment – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

MT: Legal Notice 296 of 2012.

Reservation No. 11 – Environmental services

Sector – sub-sector:	Environmental services – processing and recycling of used batteries and accumulators, old cars and waste from electrical and electronic equipment; protection of ambient air and climate cleaning services of exhaust gases
Industry classification:	Part of CPC 9402, 9404
Obligations concerned:	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

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

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

Measures:

SE: The Vehicles Act (2002:574).

SK: Act 79/2015 on Waste.

Reservation No. 12 – Financial Services

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

Description:

a) Insurance and Insurance-related Services

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

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

Measures:

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

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

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

Measures:

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

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

PL: Act on insurance and reinsurance activity of September 11, 2015 (Journal of Laws of 2020, item 895 and 1180); Act on insurance distribution of December 15, 2017 (Journal of Laws 2019, item 1881); Act on the organization and operation of pension funds of August 28, 1997 (Journal of Laws of 2020, item 105); Act of 6 March 2018 on rules regarding economic activity of foreign entrepreneurs and other foreign persons in the territory of the Republic of Poland.

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

With respect to Investment liberalisation – National treatment:

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

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

Measures:

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

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

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

With respect to Investment liberalisation – Market access, National treatment:

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

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

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

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

Measures:

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

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

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

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

With respect to Investment liberalisation – Market access:

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

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

With respect to Investment liberalisation – Market access and Cross-border trade in financial services – National treatment, Local presence:

In EL: Insurance and reinsurance undertakings with head offices in third countries may operate in Greece via the establishment of a subsidiary or branch. A "branch" in this situation is not required to take any specific legal form, as it means a permanent presence in the territory of a Member State (Greece) of an undertaking with a head office outside the European Union, which receives authorisation in that Member State (Greece) and which conducts an insurance business.

Measures:

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

With respect to Cross-border trade in services – National treatment, Local presence:

In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.

In DK: No individuals or companies or companies (including insurance companies) may, for business purposes, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.

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

With respect to Cross-border trade in services – Local presence:

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

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

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

Measures

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

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

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

HU: Act LX of 2003.

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

SE: Lag om försäkringsförmedling (Insurance Distribution Mediation Act) (Chapter 3, section 3, 2018:12192005:405); and Foreign Insurers Business in Sweden Act (Chapter 4, section 1 and 10, 1998:293).

SK: Act 39/2015 on insurance.

(b) Banking and other financial services

With respect to Investment liberalisation – Market access, National treatment, Cross-border trade in services – Local presence:

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

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

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

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

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

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

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

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

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

Measures:

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

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

Currency Law, article 3.

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

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

Regulation of Bank of Italy 25.1.2005;

Title V, Chapter VII, Section II, Consob Regulation 16190 of 29.10.2007, articles 17-21, 78-81, 91-111; and subject to:

Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central

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

With respect to Investment liberalisation – Market access, National treatment:

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

Measures:

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

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access:

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

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

Measures:

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

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

With respect to Investment liberalisation – National treatment:

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

Measures:

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

Act CXX of 2001 on the Capital Market.

With respect to Investment liberalisation – Market access:

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

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

Measures:

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

SI: Pension and Disability Insurance Act, (Official Gazette No. 102/2015 (as last amended No 28/19).

With respect to Cross-border trade in services – Local presence:

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

Measures:

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

Reservation No. 13 – Health services and social services

Sector – sub-sector:	Health services and social services
Industry classification:	CPC 931, 933
Obligations concerned:	Market access
	National treatment
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

With respect to Investment liberalisation – Market access:

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

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

In SI: a state monopoly is reserved for the following services: supply of blood; blood preparations; removal and preservation of human organs for transplant; socio-medical; hygiene; epidemiological and health-ecological services; patho-anatomical services; and biomedically-assisted procreation (CPC 931).

Measures:

DE: Bundesärzteordnung (BÄO; Federal Medical Regulation):

Gesetz über die Ausübung der Zahnheilkunde (ZHG);

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

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

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

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

Gesetz über die Pflegeberufe (PflBG);

Gesetz über die Berufe in der Physiotherapie (MPhG);

Gesetz über den Beruf des Logopäden (LogopG);

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

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

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

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

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

Gesetz über technische Assistenten in der Medizin (MTAG);

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

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

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

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

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

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

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

Personenbeförderungsgesetz (PBefG; Act on Public Transport).

Regional level:

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

Bayerisches Rettungsdienstgesetz (BayRDG);

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

Gesetz über den Rettungsdienst im Land Brandenburg (BbgRettG);

Bremisches Hilfeleistungsgesetz (BremHilfeG);

Hamburgisches Rettungsdienstgesetz (HmbRDG);

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

Niedersächsisches Rettungsdienstgesetz (NRettDG);

Gesetz über den Rettungsdienst sowie die Notfallrettung und den Krankentransport durch Unternehmer (RettG NRW);

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

Saarländisches Rettungsdienstgesetz (SRettG);

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

Rettungsdienstgesetz des Landes Sachsen-Anhalt (RettDG LSA);

Schleswig-Holsteinisches Rettungsdienstgesetz (SHRDG);

Thüringer Rettungsdienstgesetz (ThüRettG).

Landespflegegesetze:

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

Gesetz zur Ausführung der Sozialgesetze (AGSG);

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

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

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

Hamburgisches Landespflegegesetz (HmbLPG);

Hessisches Ausführungsgesetz zum Pflege-Versicherungsgesetz;

Landespflegegesetz (LPflegeG M-V);

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

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

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

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

Sächsisches Pflegegesetz (SächsPflegeG);

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

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

Landeskrankenhausgesetz Baden-Württemberg;

Bayerisches Krankenhausgesetz (BayKrG);

Berliner Gesetz zur Neuregelung des Krankenhausrechts;

Krankenhausentwicklungsgesetz Brandenburg (BbgKHEG);

Bremisches Krankenhausgesetz (BrmKrHG);

Hamburgisches Krankenhausgesetz (HmbKHG);

Hessisches Krankenhausgesetz 2011 (HKHG 2011);

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

Niedersächsisches Krankenhausgesetz (NKHG);

Krankenhausgestaltungsgesetz des Landes Nordrhein-Westfalen (KHGG NRW);

Landeskrankenhausgesetz Rheinland-Pfalz (LKG Rh-Pf);

Saarländisches Krankenhausgesetz (SKHG);

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

Krankenhausgesetz Sachsen-Anhalt (KHG LSA);

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

Thüringisches Krankenhausgesetz (Thür KHG).

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

SI: Law of Health Services, Official Gazette of the RS, No. 23/2005, Articles 1, 3 and 62-64; Infertility Treatment and Procedures of the Biomedically-Assisted Procreation Act, Official Gazette of the RS, No. 70/00, Articles 15 and 16; and Supply of Blood Act (ZPKrv-1), Official Gazette of RS, No. 104/06, Articles 5 and 8.

With respect to Investment liberalisation – Market access, National treatment:

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

Companies may take any legal form, except those reserved to liberal professions.

Measures:

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

Reservation No. 14 – Tourism and travel-related services

Sector – sub-sector:	Tourism and travel related services – hotels, restaurants and catering; travel agencies and tour operator services (including tour managers); tourist guides services
Industry classification:	CPC 641, 642, 643, 7471, 7472
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

With respect to Investment liberalisation – Market access, National treatment, Senior management and Boards of directors and Cross-border trade in services – Market access, National treatment:

In BG: Incorporation (no branches) is required. Tour operation or travel agency services may be provided by a person established in the EEA if, upon establishment in the territory of Bulgaria, the person presents a copy of a document certifying their right to practice that activity, and a certificate or another document issued by a credit institution or an insurer certifying the existence of insurance covering the liability of the person for damage which may ensue as a result of a culpable non-fulfilment of professional duties. The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds the 50 %. EEA nationality requirement for tourist guides (CPC 641, 642, 643, 7471, 7472).

Measures:

BG: Law for Tourism, Articles 61, 113 and 146.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

In CY: A licence to establish and operate a tourism and travel company or agency, as well as the renewal of an operating licence of an existing company or agency, may be granted only to persons of the Union. No non-resident company except those established in another Member State, may provide in the Republic of Cyprus, on an organised or permanent basis, the activities referred to under Article 3 of the abovementioned law, unless represented by a resident company. The provision of tourist guide services and travel agencies and tour operators services requires nationality of a Member State (CPC 7471, 7472).

Measures:

CY: The Tourism and Travel Offices and Tourist Guides Law 1995 (Law 41(I)/1995) as amended.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In EL: Third-country nationals are required to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practicing the profession. By exception, the right of practicing the profession may be temporarily (up to one year) accorded to third-country nationals under certain explicitly defined conditions, by way of derogation from the above mentioned provisions, in the event of the confirmed absence of a tourist guide for a specific language.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In ES (for ES applies also to the regional level of government): Nationality of a Member State is required for the provision of tourist guide services (CPC 7472).

In HR: EEA or Swiss nationality is required for the provision of hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471, 7472).

Measures:

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B), Article 50 of the law 4403/2016, Article 47 of the law 4582/2018 (Gov. Gazette 208/A).

ES: Andalucía: Decreto 8/2015, de 20 de enero, Regulador de guías de turismo de Andalucía;

Aragón: Decreto 21/2015, de 24 de febrero, Reglamento de Guías de turismo de Aragón;

Cantabria: Decreto 51/2001, de 24 de julio, Article 4, por el que se modifica el Decreto 32/1997, de 25 de abril, por el que se aprueba el reglamento para el ejercicio de actividades turísticoinformativas privadas;

Castilla y León: Decreto 25/2000, de 10 de febrero, por el que se modifica el Decreto 101/1995, de 25 de mayo, por el que se regula la profesión de guía de turismo de la Comunidad Autónoma de Castilla y León;

Castilla la Mancha: Decreto 86/2006, de 17 de julio, de Ordenación de las Profesiones Turísticas;

Cataluña: Decreto Legislativo 3/2010, de 5 de octubre, para la adecuación de normas con rango de ley a la Directiva 2006/123/CE, del Parlamento y del Consejo, de 12 de diciembre de 2006, relativa a los servicios en el mercado interior, Article 88;

Comunidad de Madrid: Decreto 84/2006, de 26 de octubre del Consejo de Gobierno, por el que se modifica el Decreto 47/1996, de 28 de marzo;

Comunidad Valenciana: Decreto 90/2010, de 21 de mayo, del Consell, por el que se modifica el reglamento regulador de la profesión de guía de turismo en el ámbito territorial de la Comunitat Valenciana, aprobado por el Decreto 62/1996, de 25 de marzo, del Consell;

Extremadura: Decreto 37/2015, de 17 de marzo;

Galicia: Decreto 42/2001, de 1 de febrero, de Refundición en materia de agencias de viajes, guias de turismo y turismo activo;

Illes Balears: Decreto 136/2000, de 22 de septiembre, por el cual se modifica el Decreto 112/1996, de 21 de junio, por el que se regula la habilitación de guía turístico en las Islas Baleares; Islas Canarias: Decreto 13/2010, de 11 de febrero, por el que se regula el acceso y ejercicio de la profesión de guía de turismo en la Comunidad Autónoma de Canarias, Article 5;

La Rioja: Decreto 14/2001, de 4 de marzo, Reglamento de desarrollo de la Ley de Turismo de La Rioja;

Navarra: Decreto Foral 288/2004, de 23 de agosto. Reglamento para actividad de empresas de turismo activo y cultural de Navarra.

Principado de Asturias: Decreto 59/2007, de 24 de mayo, por el que se aprueba el Reglamento regulador de la profesión de Guía de Turismo en el Principado de Asturias; and

Región de Murcia: Decreto n.º 37/2011, de 8 de abril, por el que se modifican diversos decretos en materia de turismo para su adaptación a la ley 11/1997, de 12 de diciembre, de turismo de la Región de Murcia tras su modificación por la ley 12/2009, de 11 de diciembre, por la que se modifican diversas leyes para su adaptación a la directiva 2006/123/CE, del Parlamento Europeo y del Consejo de 12 de diciembre de 2006, relativa a los servicios en el mercado interior.

HR: Hospitality and Catering Industry Act (OG 85/15, 121/16, 99/18, 25/19, 98/19, 32/20 and 42/20); and Act on Provision of Tourism Services (OG No. 130/17, 25/19, 98/19 and 42/20).

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access, National treatment:

In HU: The supply of travel agent and tour operator services, and tourist guide services on a Cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seat in the EEA Member States (CPC 7471, 7472).

In IT (applies also to the regional level of government): tourist guides from non-European Union Member States are required to obtain a specific licence from the region in order to act as a professional tourist guide. Tourist guides from European Union Member States may work freely without the requirement for such a licence. A licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).

Measures:

HU: Act CLXIV of 2005 on Trade, Government Decree No. 213/1996 (XII.23.) on Travel Organisation and Agency Activities.

IT: Law 135/2001 Articles 7.5 and 6; and Law 40/2007 (DL 7/2007).

Reservation No. 15 – Recreational, cultural and sporting services

Sector – sub-sector:	Recreational services; news agency services, other sporting services
Industry classification:	CPC 962, part of 96419
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) News and press agencies (CPC 962)

With respect to Investment liberalisation – National treatment, Senior management and boards of directors:

In CY: Establishment and operation of press agencies or sub-agencies in the Republic is granted only to citizens of the Republic or Union citizens or to legal entities governed by citizens of the Republic or Union citizens.

Measures:

CY: Press Law (N.145/89) as amended.

(b) Other sporting services (CPC 96419)

With respect to Investment liberalisation – National treatment, Senior management and boards of directors and Cross-border trade in services – National treatment:

In AT (applies to the regional level of government): The operation of ski schools and mountain guide services is governed by the laws of the Bundesländer. The provision of these services may require nationality of a Member State of the EEA. Enterprises may be required to appoint a managing director who is a national of a Member State of the EEA.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In CY: Nationality requirement for establishment of a dance school and nationality requirement for physical instructors.

Measures:

AT: Kärntner Schischulgesetz, LGBL. Nr. 53/97;

Kärntner Berg- und Schiführergesetz, LGBL. Nr. 25/98;

NÖ- Sportgesetz, LGBL. Nr. 5710;

OÖ- Sportgesetz, LGBl. Nr. 93/1997;

Salzburger Schischul- und Snowboardschulgesetz, LGBL. Nr. 83/89;

Salzburger Bergführergesetz, LGBL. Nr. 76/81;

Steiermärkisches Schischulgesetz, LGBL. Nr.58/97;

Steiermärkisches Berg- und Schiführergesetz, LGBL. Nr. 53/76;

Tiroler Schischulgesetz. LGBL. Nr. 15/95;

Tiroler Bergsportführergesetz, LGBL. Nr. 7/98;

Vorarlberger Schischulgesetz, LGBL. Nr. 55/02 §4 (2)a;

Vorarlberger Bergführergesetz, LGBL. Nr. 54/02; and

Wien: Gesetz über die Unterweisung in Wintersportarten, LGBL. Nr. 37/02.

CY: Law 65(I)/1997 as amended; Law 17(I) /1995 as amended; and the 1995/2012 Gymnastics Private Schools Regulations, as amended.

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

Sector – sub-sector:	Transport services – fishing and water transportation – any other commercial activity undertaken from a ship; water transportation and auxiliary services for water transport; rail transport and auxiliary services to rail transport; road transport and services auxiliary to road transport; services auxiliary to air transport services; provision of combined transport services
Industry classification:	ISIC Rev. 3.1 0501, 0502; CPC 5133, 5223, 711, 712, 721, 741, 742, 743, 744, 745, 748, 749, 7461, 7469, 83103, 86751, 86754, 8730, 882
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors,
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

Maritime transport and auxiliary services for maritime transport. Any commercial activity undertaken from a ship (ISIC Rev. 3.1 0501, 0502; CPC 5133, 5223, 721, Part of 742, 745, 74540, 74520, 74590, 882)

With respect to Investment liberalisation – Market access, and Cross-border trade in services – Market access:

In the EU: For port services, the managing body of a port, or the competent authority, may limit the number of suppliers of port services for a given port service.

Measures:

EU: Article 6 of Regulation (EU) 2017/352 of the European Parliament and of the Council[43].

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Cross-border trade in services – Market access, National treatment:

[43] Regulation (EU) 2017/352 of the European Parliament and of the Council of 15 February 2017 establishing a framework for the provision of port services and common rules on the financial transparency of ports (OJ L 57 3.3.2017, p. 1).

In BG: The carriage and any activities related to hydraulic-engineering and underwater technical works, prospecting and extraction of mineral and other inorganic resources, pilotage, bunkering, receipt of waste, water-and-oil mixtures and other such, performed by vessels in the internal waters, and the territorial sea of Bulgaria, may only be performed by vessels flying the Bulgarian flag or vessels flying the flag of another Member State.

The number of service suppliers at ports may be limited depending on the objective capacity of the port, which is decided by an expert commission, set up by the Minister of Transport, Information Technology and Communications.

Nationality requirement for supporting services. The master and the chief engineer of the vessel are required to be nationals of a Member State of the EEA, or of the Swiss Confederation (ISIC Rev. 3.1 0501, 0502, CPC 5133, 5223, 721, 74520, 74540, 74590, 882).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria; Ordinance for the condition and order for selection of Bulgarian carriers for carriage of passengers and cargoes under international treaties; and Ordinance 3 for servicing of unmanned vessels.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In BG: Regarding supporting services for public transport carried out in Bulgarian ports, in ports having national significance, the right to perform supporting activities is granted through a concession contract. In ports having regional significance, this right is granted by a contract with the owner of the port (CPC 74520, 74540, 74590).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria.

With respect to Cross-border trade in services – Local presence:

In DK: Pilotage-providers may only conduct pilotage service in Denmark, if they are domiciled in the EEA and registered and approved by the Danish Authorities in accordance with the Danish Act on Pilotage (CPC 74520).

Measures:

DK: Danish Pilotage Act, §18.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In DE (applies also to the regional level of government): A vessel that does not belong to a national of a Member State may only be used for activities other than transport and auxiliary services in German federal waterways after specific authorisation. Waivers for non-European Union vessels may only be granted if no Union vessels are available or if they are available under very unfavourable conditions, or on the basis of reciprocity. Waivers for vessels flying under the New Zealand flag may be granted on the basis of reciprocity (§ 2 paragraph 3 KüSchVO). All activities falling within the scope of the pilot law are regulated and accreditation is restricted to nationals of the EEA or the Swiss Confederation. Provision and operation of facilities for pilotage is restricted to public authorities or companies that are designated by the public authorities.

For rental or leasing of seagoing vessels with or without operators, and for rental or leasing without operator of non-seagoing vessels, the conclusion of contracts for freight transport by ships flying a foreign flag or the chartering of such vessels may be restricted, depending on the availability of ships flying under the German flag or the flag of another Member State.

Transactions between residents and non-residents within the economic area may be restricted (Water transport, Supporting services for water transport, rental of ships, leasing services of ships without operators (CPC 721, 745, 83103, 86751, 86754, 8730)), when such transactions concern:

(i) rental of inland waterway transport vessels, which are not registered in the economic area;

(ii) transport of freight with such inland waterway transport vessels; or

(iii) towing services by such inland waterway transport vessels.

Measures:

DE: Gesetz über das Flaggenrecht der Seeschiffe und die Flaggenführung der Binnenschiffe (Flaggenrechtsgesetz; Flag Protection Act);

Verordnung über die Küstenschifffahrt (KüSchV);

Gesetz über die Aufgaben des Bundes auf dem Gebiet der Binnenschiffahrt (Binnenschiffahrtsaufgabengesetz – BinSchAufgG);

Verordnung über Befähigungszeugnisse in der Binnenschiffahrt (Binnenschifferpatentverordnung – BinSchPatentV);

Gesetz über das Seelotswesen (Seelotsgesetz – SeeLG);

Gesetz über die Aufgaben des Bundes auf dem Gebiet der Seeschiffahrt (Seeaufgabengesetz – SeeAufgG); and

Verordnung zur Eigensicherung von Seeschiffen zur Abwehr äußerer Gefahren (See-Eigensicherungsverordnung – SeeEigensichV).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In FI: Supporting services for maritime transport when provided in Finnish maritime waters are reserved to fleets operating under the national, Union or Norwegian flag (CPC 745).

Measures:

FI: Merilaki (Maritime Act) (674/1994); and

Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 4.

With respect to Investment liberalisation – Market access:

In EL: A public monopoly is imposed in port areas for cargo handling services (CPC 741).

In IT: An economic needs test is applied for maritime cargo-handling services. Main criteria: number of and impact on existing establishments; population density; geographic spread and creation of new employment (CPC 741).

Measures:

EL: Code of Public Maritime Law (Legislative Decree 187/1973).

IT: Shipping Code;

Law 84/1994; and

Ministerial decree 585/1995.

Rail transport and auxiliary services to rail transport (CPC 711, 743)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In BG: Only nationals of a European Union Member State may provide rail transport or supporting services for rail transport in Bulgaria. A licence to carry out passenger or freight transportation by rail is issued by the Minister of Transport to railway operators registered as traders (CPC 711, 743).

Measures:

BG: Law for Railway Transport, Articles. 37 and 48.

With respect to Investment liberalisation – Market access:

In LT: Exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 % owned, by the state (CPC 711).

Measures:

LT: Railway transport Code of the Republic of Lithuania of 22 April 2004 No. IX-2152 as amended by 8 June 2006 No. X-653.

Road transport and services auxiliary to road transport (CPC 712, 7121, 7122, 71222, 7123)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In AT: (with respect also to Most-favoured-nation treatment): For passenger and freight transportation, exclusive rights or authorisation may only be granted to nationals of the Contracting Parties of the EEA and to juridical persons of the Union having their headquarters in Austria. Licences are granted on non– discriminatory terms, on condition of reciprocity (CPC 712).

Measures:

AT: Güterbeförderungsgesetz (Goods Transportation Act), BGBl. Nr. 593/1995; § 5;

Gelegenheitsverkehrsgesetz (Occasional Traffic Act), BGBl. Nr. 112/1996; § 6; and

Kraftfahrliniengesetz (Law on Scheduled Transport), BGBl. I Nr. 203/1999 as amended, §§ 7 and 8.

With respect to Investment liberalisation – National treatment, Most-favoured-nation treatment and Cross-border trade in services – National treatment, Most-favoured-nation treatment:

In EL: For operators of road freight transport services: in order to engage in the occupation of road freight transport operator, a Hellenic licence is needed. Licences are granted on non-discriminatory terms, on condition of reciprocity (CPC 7123).

Measures:

EL: Licensing of road freight transport operators: Greek law 3887/2010 (Government Gazette A' 174), as amended by Article 5 of law 4038/2012 (Government Gazette A' 14).

With respect to Investment liberalisation – Market access:

In IE: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments; population density; geographical spread; impact on traffic conditions and creation of new employment (CPC 7121, CPC 7122).

In MT: Taxis: Numerical restrictions on the number of licences apply.

Karozzini (horse drawn carriages): Numerical Restrictions on the number of licences apply (CPC 712).

In PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments; population density; geographic spread; impact on traffic conditions and creation of new employment (CPC 71222).

Measures:

IE: Public Transport Regulation Act 2009.

MT: Taxi Services Regulations (SL499.59).

PT: Decree-Law 41/80, August 21.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

In CZ: Incorporation in the Czech Republic is required (no branches).

Measures:

CZ: Act No. 111/1994 Coll., on Road Transport.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In SE: In order to engage in the occupation of road transport operator, a Swedish licence is needed. Criteria for receiving a taxi licence include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment).

Criteria for receiving a licence for other road transport operators require that the company be established in the European Union, have an establishment situated in Sweden and have appointed a natural person to act as the transport manager, who must be resident in the European Union.

Measures:

SE: Yrkestrafiklag (2012:210) (Act on professional traffic);

Yrkestrafikförordning (2012:237) (Government regulation on professional traffic);

Taxitrafiklag (2012:211) (Act on Taxis); and

Taxitrafikförordning (2012:238) (Government regulation on taxis).

With respect to Cross-border trade in services – Local presence:

In SK: Provision of road transport services requires incorporation or residency in a Member State of the European Union.

Measures:

Act 56/2012 Coll. on Road Transport

Services auxiliary to air transport services

With respect to Investment liberalisation – Market access, National treatment:

In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases at airports, the possibility to supply certain categories of services will depend on the size of the airport. The number of suppliers in each airport may be limited due to available space constraints, and to not less than two suppliers for other reasons.

Measures:

PL: Polish Aviation Law of 3 July 2002, Articles 174.2 and 174.3 3.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In the EU: For groundhandling services, establishment within the European Union territory may be required. The level of openness of groundhandling services depends on the size of the airport. The number of suppliers in each airport may be limited. For "big airports", this limit may not be less than two suppliers. Reciprocity is required.

Measures:

EU: Council Directive 96/67/EC of 15 October 1996[44].

In BE (applies also to the regional level of government): For groundhandling services, reciprocity is required.

Measures:

BE: Arrêté Royal du 6 novembre 2010 réglementant l'accès au marché de l'assistance en escale à l'aéroport de Bruxelles-National (Article 18);

[44] Council Directive 96/67/EC of 15 October 1996 on access to the groundhandling market at Community airports (OJ L 272, 25.10.1996, p. 36).

Besluit van de Vlaamse Regering betreffende de toegang tot de grondafhandelingsmarkt op de Vlaamse regionale luchthavens (Article 14); and

Arrêté du Gouvernement wallon réglementant l'accès au marché de l'assistance en escale aux aéroports relevant de la Région wallonne (Article14).

Supporting services for all modes of transport (part of CPC 748)

With respect to Cross-border trade in services – Local presence:

The EU (applies also to the regional level of government): Customs clearance services may only be provided by European Union residents or juridical persons established in the European Union.

Measures:

EU: Regulation (EU) No 952/2013 of the European Parliament and of the Council[45]

Provision of combined transport services (CPC 711, 712, 7212, 741, 742, 743, 744, 745, 748, 749)

[45] Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ EU L 269, 10.10.2013, p. 1).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

The EU (applies also to the regional level of government): With the exception of FI: only hauliers established in a Member State of the European Union who meet the conditions of access to the occupation and access to the market for transport of goods between Member States of the European Union may, in the context of a combined transport operation between Member States of the Union, carry out initial or final road haulage legs which form an integral part of the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply.

Necessary measures may be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.

Measures:

EU: Directive 1992/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States.

Reservation No. 17 – Mining and Energy-related activities

Sector – sub-sector:	Mining and quarrying – energy producing materials; mining and quarrying – metal ores and other mining; Energy related activities – production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; and services incidental to energy distribution
Industry classification:	ISIC Rev. 3.1 10, 11, 12, 13, 14, 40, CPC 5115, 63297, 713, part of 742, 8675, 883, 887
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

a) Mining and quarrying (ISIC Rev. 3.1 10, 11, 12, Mining of energy producing materials; 13, 14: Mining of metal ores and other mining; CPC 5115, 7131, 8675, 883)

With respect to Investment liberalisation – Market access:

In NL: The exploration for and exploitation of hydrocarbons in the Netherlands is always performed jointly by a private company and the public (limited) company designated by the Minister of Economic Affairs. Articles 81 and 82 of the Mining Act stipulate that all shares in a designated company must be directly or indirectly held by the Dutch State (ISIC Rev. 3.1 10, 3.1 11, 3.1 12, 3.1 13, 3.1 14).

In BE: The exploration for and exploitation of mineral resources and other non-living resources in territorial waters and the continental shelf are subject to concession. The concessionaire must have an address for service in Belgium (ISIC Rev. 3.1:14).

In IT (applies also to the regional level of government for exploration): Mines belonging to the State are subject to specific exploration and mining rules. Prior to any exploitation activity, a permit for exploration is required ("permesso di ricerca", Article 4 Royal Decree 1447/1927). This permit has a duration and defines exactly the borders of the ground under exploration. More than one exploration permit may be granted for the same area to different persons or companies (this type of licence is not necessarily exclusive). In order to cultivate and exploit minerals, an authorisation ("concessione", Article 14) from the regional authority is required (ISIC Rev. 3.1 10, 3.1 11, 3.1 12, 3.1 13, 3.1 14, CPC 8675, 883).

Measures

BE: Arrêté Royal du 1er septembre 2004 relatif aux conditions, à la délimitation géographique et à la procédure d'octroi des concessions d'exploration et d'exploitation des ressources minérales et autres ressources non vivantes de la mer territoriale et du plateau continental.

IT: Exploration services: Royal Decree 1447/1927; and Legislative Decree 112/1998, Article 34.

NL: Mijnbouwwet (Mining Act).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment:

In BG: The activities of prospecting or exploration of underground natural resources in the territory of the Republic of Bulgaria, in the continental shelf and in the exclusive economic zone in the Black Sea are subject to permission, while the activities of extraction and exploitation are subject to concession granted under the Underground Natural Resources Act.

It is forbidden for companies registered in preferential tax treatment jurisdictions (that is, offshore zones) or related, directly or indirectly, to such companies to participate in open procedures for granting permits or concessions for prospecting, exploration or extraction of natural resources, including uranium and thorium ores, as well as to operate an existing permit or concession which has been granted, as such operations are precluded, including the possibility to register the geological or commercial discovery of a deposit as a result of exploration.

The mining of uranium ore is closed by Decree of the Council of Ministers No. 163 of 20.08.1992.

With regard to exploration and mining of thorium ore, the general regime of permits and concessions applies. Decisions to allow the exploration or mining of thorium ore are taken on a non-discriminatory individual case-by-case basis.

According to the Decision of the National Assembly of the Republic of Bulgaria of 18 Jan 2012 (ch. 14 June 2012) any usage of hydraulic fracturing technology (that is, fracking) for activities of prospecting, exploration or extraction of oil and gas is forbidden.

Exploration and extraction of shale gas is forbidden (ISIC Rev. 3.1 10, 3.1 11, 3.112, 3.1 13, 3.1 14).

Measures:

BG: Underground Natural Resources Act;

Concessions Act;

Law on Privatisation and Post-Privatisation Control;

Safe Use of Nuclear Energy Act; Decision of the National Assembly of the Republic of Bulgaria of 18 Jan 2012; Economic and Financial Relations with Companies Registered in Preferential Tax Treatment Jurisdictions, the Persons Controlled Thereby and Their Beneficial Owners Act;; and Subsurface Resources Act.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment:

In CY: The Council of Ministers may refuse to allow the activities of prospecting, exploration and exploitation of hydrocarbons to be carried out by any entity which is effectively controlled by New Zealand or by nationals of New Zealand. After the granting of an authorisation, no entity may come under the direct or indirect control of New Zealand or a national of New Zealand without the prior approval of the Council of Ministers. The Council of Ministers may refuse to grant an authorisation to an entity which is effectively controlled by New Zealand or by a national of New Zealand if New Zealand does not grant entities of the Republic or entities of Member States as regards access to and exercise of the activities of prospecting, exploring for and exploiting hydrocarbons, treatment comparable to that which the Republic or Member State grants entities of New Zealand (ISIC Rev 3.1 1110).

Measures:

CY: The Hydrocarbons (Prospection, Exploration and Exploitation Law) of 2007, (Law 4(I)/2007) as amended.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

In SK: For mining, activities related to mining and geological activity, incorporation in the EEA is required (no branching). Mining and prospecting activities covered by the Act of the Slovak Republic 44/1988 on protection and exploitation of natural resources are regulated on a non-discriminatory basis, including through public policy measures seeking to ensure the conservation and protection of natural resources and the environment such as the authorisation or prohibition of certain mining technologies. For greater certainty, such measures include the prohibition of the use of cyanide leaching in the treatment or refining of minerals, the requirement of a specific authorisation in the case of fracking for activities of prospecting, exploration or extraction of oil and gas, as well as prior approval by local referendum in the case of nuclear or radioactive mineral resources. This does not increase the non-conforming aspects of the existing measure for which the reservation is taken. (ISIC 10, 11, 12, 13, 14, CPC 5115, 7131, 8675 and 883).

Measures

SK: Act 51/1988 on Mining, Explosives and State Mining Administration; and Act 569/2007 on Geological Activity, Act 44/1988 on protection and exploitation of natural resources.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

In FI: The exploration for and exploitation of mineral resources are subject to a licensing requirement, which is granted by the Government in relation to the mining of nuclear material. A permit of redemption for a mining area is required from the Government. Permission may be granted to a natural person resident in the EEA or a juridical person established in the EEA. An economic needs test may apply (ISIC Rev. 3.1 120, CPC 5115, 883, 8675).

In IE: Exploration and mining companies operating in Ireland are required to have a presence there. In the case of minerals exploration, there is a requirement that companies (Irish and foreign) employ either the services of an agent or a resident exploration manager in Ireland while work is being undertaken. In the case of mining, it is a requirement that a State Mining Lease or License be held by a company incorporated in Ireland. There are no restrictions as to ownership of such a company (ISIC Rev. 3.1 10, 3.1 13, 3.1 14, CPC 883).

In LT: All subsurface mineral resources (energy, metals, industrial and construction minerals) in Lithuania are of exclusive state-ownership. Licenses of geological exploration or exploitation of mineral resources may be granted to a natural person resident in the Union and in the EEA or a juridical person established in the Union and in the EEA.

Measures

FI: Kaivoslaki (Mining Act) (621/2011); and

Ydinenergialaki (Nuclear Energy Act) (990/1987).

IE: Minerals Development Acts 1940 – 2017; and Planning Acts and Environmental Regulations.

LT: The Constitution of the Republic of Lithuania, 1992. Last amendment 21 of March 2019 No. XIII-2004, The Underground Law No. I-1034, 1995, new redaction from 10 of April 2001 No. IX-243, last amendment 14 of April 2016 No XII-2308.

With respect only to Investment – Market access, National treatment and Most-favoured-nation treatment and Cross-border trade in services – Local presence:

In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining (ISIC Rev. 3.1 10, ISIC Rev. 3.1 11, ISIC Rev. 3.1 12, ISIC Rev. 3.1 13, ISIC Rev. 3.1 14, CPC 883, CPC 8675).

Measures:

SI: Mining Act 2014.

(b) Production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; services incidental to energy distribution (ISIC Rev. 3.1 40, 3.1 401, CPC 63297, 713, part of 742, 74220, 887)

With respect to Investment liberalisation – Market access:

In DK: An owner or user intending to establish gas infrastructure or a pipeline for the transport of crude or refined petroleum and petroleum products, or of natural gas, must obtain a permit from the local authority before commencing work. The number of such permits which are issued may be limited (CPC 7131).

In MT: EneMalta plc has a monopoly for the provision of electricity (ISIC Rev. 3.1 401; CPC 887).

In NL: The ownership of the electricity network and the gas pipeline network are exclusively granted to the Dutch government (transmission systems) and other public authorities (distribution systems) (ISIC Rev. 3.1 040, CPC 71310).

Measures:

DK: Lov om naturgasforsyning, LBK 1127 05/09/2018, lov om varmeforsyning, LBK 64 21/01/2019, lov om Energinet, LBK 997 27/06/2018. Bekendtgørelse nr. 1257 af 27. november 2019 om indretning, etablering og drift af olietanke, rørsystemer og pipelines (Order No. 1257 of November 27th, 2019, on the arrangement, establishment and operation of oil tanks, piping systems and pipelines)

MT: EneMalta Act Cap. 272 and EneMalta (Transfer of Assets, Rights, Liabilities & Obligations) Act Cap. 536.

NL: Elektriciteitswet 1998; Gaswet.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – National treatment, Local presence:

In AT: With regard to the transportation of gas, authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be nationals of a Member State of the EEA. With regard to the activities performed by a balance responsible party (a market participant or its chosen representative responsible for its imbalance), authorisation is only granted to Austrian citizens or citizens of another Member State or the EEA.

The competent authority may waive the nationality and domiciliation requirements if operation of the gas transportation network is considered to be in the public interest.

For the transportation of goods other than gas and water, the following applies:

(i) with regard to natural persons, authorisation is only granted to nationals of an EEA Member State who must have a seat in Austria; and

(ii) enterprises and partnerships must have their seat in Austria. An economic needs test or interest test is applied. Cross border pipelines must not jeopardise Austria's security interests and its status as a neutral country. Enterprises and partnerships are required to appoint a managing director who must be a national of a Member State of the EEA. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest (CPC 713).

Measures:

AT: Rohrleitungsgesetz (Law on Pipeline Transport), BGBl. Nr. 411/1975 as amended, §§ 5, 15; Gaswirtschaftsgesetz 2011 (Gas Act), BGBl. I Nr. 107/2011 as amended, §§ 43, 44, 90, 93.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – National treatment, Local presence (applies only to the regional level of government):

In AT: With regard to transmission and distribution of electricity, authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. If the operator appoints a managing director or a leaseholder, the domicile requirement is waived.

Juridical persons (enterprises) and partnerships must have their seat in the EEA. They must appoint a managing director or a leaseholder, both of whom must be nationals of a Member State of the EEA domiciled in the EEA.

The competent authority may waive the domicile and nationality requirements where the operation of the network is considered to be in the public interest (ISIC Rev. 3.1 40, CPC 887).

Measures:

AT: Burgenländisches Elektrizitätswesengesetz 2006, LGBl. Nr. 59/2006 as amended;

Niederösterreichisches Elektrizitätswesengesetz, LGBl. Nr. 7800/2005 as amended;

Oberösterreichisches Elektrizitätswirtschafts- und -organisationsgesetz 2006),
LGBl. Nr. 1/2006 as amended;

Salzburger Landeselektrizitätsgesetz 1999 (LEG),LGBl. Nr. 75/1999 as amended;

Tiroler Elektrizitätsgesetz 2012 – TEG 2012, LGBl. Nr. 134/2011 as amended;

Vorarlberger Elektrizitätswirtschaftsgesetz, LGBl. Nr. 59/2003 as amended;

Wiener Elektrizitätswirtschaftsgesetz 2005 – WElWG 2005, LGBl. Nr. 46/2005 as amended;

Steiermärkisches Elektrizitätswirtschafts- und Organisationsgesetz(ELWOG),
LGBl. Nr. 70/2005 as amended;

Kärntner Elektrizitätswirtschafts-und Organisationsgesetz(ELWOG), LGBl. Nr. 24/2006 as amended.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

In CZ: Authorisation is required for electricity generation, transmission, distribution, trading, and other electricity market operator activities, as well as gas generation, transmission, distribution, storage and trading, heat generation and distribution. Such authorisation may only be granted to a natural person with a residence permit or a juridical person established in the European Union. Exclusive rights exist with regard to electricity and gas transmission and market operator licences (ISIC Rev. 3.1 40, CPC 7131, 63297, 742, 887).

In LT: Licences for transmission, distribution, public supply and organising of trade of electricity may only be issued to juridical persons established in the Republic of Lithuania or branches of foreign juridical persons or other organisations of another Member State established in the Republic of Lithuania. Permits to generate electricity, develop electricity generation capacities and build a direct line may be issued to individuals with residency in the Republic of Lithuania or to juridical persons established in the Republic of Lithuania, or to branches of juridical persons or other organizations of other Member States established in the Republic of Lithuania. This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of electricity (ISIC Rev. 3.1 401, CPC 887).

In the case of fuels, establishment is required. Licences for transmission and distribution, storage of fuels and liquefaction of natural gas may only be issued to juridical persons established in the Republic of Lithuania or branches of juridical persons or other organisations (subsidiaries) of another Member State established in the Republic of Lithuania.

This reservation does not apply to consultancy services related to the transmission and distribution of fuels on a fee or contract basis (CPC 713, CPC 887).

In PL: the following activities are subject to licensing under the Energy Law Act:

(i) generation of fuels or energy, except for: generation of solid or gaseous fuels; generation of electricity using electricity sources of a total capacity of not more than 50 MW other than renewable energy sources; cogeneration of electricity and heat using sources of total capacity of not more than 5 MW other than renewable energy sources; and generation of heat using sources of total capacity of not more than 5 MW;

(ii) storage of gaseous fuels in storage installations, liquefaction of natural gas and regasification of liquefied natural gas (LNG) at LNG installations, as well as the storage of liquid fuels, except for: the local storage of liquid gas at installations of capacity of less than 1 MJ/s capacity and the storage of liquid fuels in retail trade;

(iii) transmission or distribution of fuels or energy, except for: the distribution of gaseous fuels in grids of less than 1 MJ/s capacity and the transmission or distribution of heat if the total capacity ordered by customers does not exceed 5 MW; and

(iv) trade in fuels or energy, except for: trade in solid fuels; trade in electricity using installations of voltage lower than 1 kV owned by the customer; trade in gaseous fuels if their annual turnover value does not exceed the equivalent of EUR 100 000; trade in liquid gas, if the annual turnover value does not exceed EUR 10 000; and trade in gaseous fuels and electricity performed on commodity exchanges by brokerage houses which conduct the brokerage activity on the exchange commodities on the basis of the Act of 26 October 2000 on commodity exchanges, as well as trade in heat if the capacity ordered by customers does not exceed 5 MW. The limits on turnover do not apply to wholesale trade services in gaseous fuels or liquid gas or to retail services of bottled gas.

A licence may only be granted by the competent authority to an applicant that has registered their principal place of business or residence in the territory of a Member State of the EEA or the Swiss Confederation (ISIC Rev. 3.1 040, CPC 63297, 74220, CPC 887).

Measures:

CZ: Act No. 458/2000 Coll on Business conditions and public administration in the energy sectors (The Energy Act).

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973, new redaction from 1 August 2011 No XI-1564, last amendment 25 June 2020 No. XIII-3140; Law on Electricity of the Republic of Lithuania of 20 July 2000 No VIII-1881, new redaction from 7 February 2012, last amendment 20 of October 2020 No. XIII-3336; Republic of Lithuania Law on Necessary Measures of Protection against the Threats Posed by Unsafe Nuclear Power Plants in Third Countries of 20 April 2017 No XIII-306, last amendment on 19 December 2019 No. XIII-2705; Law on Renewable energy sources of the Republic of Lithuania of 12 May 2011 No. XI-1375.

PL: Energy Law Act of 10 April 1997, Articles 32 and 33.

With respect to Cross-border trade in services – Local presence:

In SI: The production, trading, supply to final customers, transmission and distribution of electricity and natural gas is subject to establishment in the European Union (ISIC Rev. 3.1 4010, 4020, CPC 7131, CPC 887).

Measures:

SI: Energetski zakon (Energy Act) 2014, Official Gazette RS, nr. 17/2014; and Mining Act 2014.

Reservation No. 18 – Agriculture, fishing and manufacturing

Sector – sub-sector:	Agriculture, hunting, forestry; animal and reindeer husbandry, fishing and aquaculture; publishing, printing and reproduction of recorded media
Industry classification:	ISIC Rev. 3.1 011, 012, 013, 014, 015, 1531, 050, 0501, 0502, 221, 222, 323, 324, CPC 881, 882, 88442
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

a) Agriculture, hunting and forestry (ISIC Rev. 3.1 011, 012, 013, 014, 015, 1531, CPC 881)

With respect to Investment liberalisation – Performance requirements:

The EU: Intervention agencies designated by the Member States are required to buy cereals which have been harvested in the Union. No export refund will be granted on rice imported from and re-exported to any third country. Only European Union rice producers may claim compensatory payments.

Measures:

EU: Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (Single CMO Regulation).

With respect to Investment liberalisation – National treatment:

In IE: Establishment by foreign residents in flour milling activities is subject to authorisation (ISIC Rev. 3.1 1531).

Measures:

IE: Agriculture Produce (Cereals) Act, 1933.

With respect to Investment liberalisation – Market access, National treatment:

In FI: Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

In FR: Prior authorisation is required in order to become a member or act as a director of an agricultural cooperative (ISIC Rev. 3.1 011, 012, 013, 014, 015).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In SE: Only Sami people may own and practice reindeer husbandry.

Measures:

FI: Poronhoitolaki (Reindeer Husbandry Act) (848/1990), Chapter 1, s. 4, Protocol 3 to the Accession Treaty of Finland.

FR: Code rural et de la pêche maritime.

SE: Reindeer Husbandry Act (1971:437), section 1.

b) Fishing and aquaculture (ISIC Rev. 3.1 050, 0501, 0502, CPC 882)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In BG: Only vessels flying the flag of Bulgaria may take marine or river-living biological resources in the internal marine waters and the territorial sea of Bulgaria. A foreign ship (third-country vessel) may not engage in commercial fishing in the exclusive economic zone of Bulgaria except on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode

In FR: A French vessel flying the French flag may be issued a fishing authorisation or may be allowed to fish on the basis of national quotas only when a real economic link with the territory of France is established and the vessel is directed and controlled from a permanent establishment located in the territory of France (ISIC Rev. 3.1 050, CPC 882).

Measures:

BG: Article 49, Law on the maritime spaces, inland waterways and ports of the Republic of Bulgaria.

FR: Code rural et de la pêche maritime.

c) Manufacturing – Publishing, printing and reproduction of recorded media (ISIC Rev. 3.1 221, 222, 323, 324, CPC 88442)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

In LV: Only juridical persons incorporated in Latvia, and natural persons of Latvia, have the right to found and publish mass media. Branches are not allowed (CPC 88442).

Measures:

LV: Law on the Press and Other Mass Media, s. 8.

With respect to Investment liberalisation – National treatment, Most-favoured-nation treatment and Cross-border trade in services – Most-favoured nation treatment, Local presence:

In DE (applies also to the regional level of government): Each publicly distributed or printed newspaper, journal or periodical must clearly indicate a "responsible editor" (the full name and address of a natural person). The responsible editor may be required to be a permanent resident of Germany, the European Union or an EEA Member State. Exceptions may be allowed by the competent authority of the regional level of government (ISIC Rev. 3.1 22).

Measures:

DE:

Regional level:

Gesetz über die Presse Baden-Württemberg (LPG BW);

Bayerisches Pressegesetz (BayPrG);

Berliner Pressegesetz (BlnPrG);

Brandenburgisches Landespressegesetz (BbgPG);

Gesetz über die Presse Bremen (BrPrG);

Hamburgisches Pressegesetz;

Hessisches Pressegesetz (HPresseG);

Landespressegesetz für das Land Mecklenburg-Vorpommern (LPrG M-V);

Niedersächsisches Pressegesetz (NPresseG);

Pressegesetz für das Land Nordrhein-Westfalen (Landespressegesetz NRW);

Landesmediengesetz (LMG) Rheinland-Pfalz;

Saarländisches Mediengesetz (SMG);

Sächsisches Gesetz über die Presse (SächsPresseG);

Pressegesetz für das Land Sachsen-Anhalt (Landespressegesetz);

Gesetz über die Presse Schleswig-Holstein (PressG SH);

Thüringer Pressegesetz (TPG).

With respect to Investment liberalisation – Market Access, National Treatment, Most-favoured nation treatment:

In IT: In so far as New Zealand allows Italian investors to own more than 49 % of the capital and voting rights in a publishing company of New Zealand, then Italy will allow investors of New Zealand to own more than 49 % of the capital and voting rights in an Italian publishing company under the same conditions (ISIC Rev. 3.1 221, 222).

Measures:

IT: Law 416/1981, Article 1 (and subsequent amendments).

With respect to Investment liberalisation – Senior management and boards of directors:

In PL: Polish nationality is required for the editor-in-chief of newspapers and journals (ISIC Rev. 3.1 221, 222).

Measures:

PL: Act of 26 January 1984 on Press law, Journal of Laws, No. 5, item 24, with subsequent amendments.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment, Local presence:

In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden (ISIC Rev. 3.1 22, CPC 88442).

Measures:

SE: Freedom of the press act (1949:105);

Fundamental law on Freedom of Expression (1991:1469); and

Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).

Schedule of New Zealand

Explanatory notes

For greater certainty, the measures that New Zealand may take in accordance with Article 10.64 (Prudential carve-out), provided they meet the requirements of that Article, include those governing:

(a) licensing, registration or authorisation as a financial institution or Cross-border financial service supplier, and corresponding requirements;

(b) juridical form, including legal incorporation requirements for systemically important financial institutions and limitations on deposit-taking activities of branches of overseas banks, and corresponding requirements; and requirements pertaining to directors and senior management of a financial institution or Cross-border financial service supplier;

(c) capital, related party exposures, liquidity, disclosure and other risk management requirements;

(d) payment, clearance and settlement systems (including securities systems);

(e) anti-money laundering and countering financing of terrorism; and

(f) distress or failure of a financial institution or Cross-border financial service supplier.

Sector	All sectors
Obligations concerned	National treatment (Article 10.6) Market access (Article 10.5)
Measure	Companies Act 1993 Financial Reporting Act 2013
Description	Investment 1. Consistent with New Zealand's financial reporting regime established under the Companies Act 1993 and Financial Reporting Act 2013, the following types of entities are required to prepare financial statements that comply with generally accepted accounting practice, and have those statements audited and registered with the Registrar of Companies (unless exceptions to any of those requirements apply): a) any body corporate that is incorporated outside New Zealand (an "overseas company") that carries on business in New Zealand within the meaning of the Companies Act 1993 and which is "large"[46];

[46] An overseas company or subsidiary of an overseas company is "large" in respect of an accounting period if at least one of the following applies:
(i) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ$ 20 million; or
(ii) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ$ 10 million.
An audit report is required unless the New Zealand business of that overseas company is not "large" and the law in the jurisdiction where the company is incorporated does not require an audit.

b) any "large" New Zealand company in which shares that in aggregate carry the right to exercise or control the exercise of 25 % or more of the voting power at a meeting of the company are held by[47]:

(i) a subsidiary of a body corporate incorporated outside New Zealand;

(ii) a body corporate incorporated outside New Zealand; or

(iii) a person not ordinarily resident in New Zealand;

c) any "large" company incorporated in New Zealand which is a subsidiary of an overseas company.

2. If a company is required to prepare financial statements and if it has one or more subsidiaries, it must, instead of preparing financial statements in respect of itself, prepare group financial statements that comply with generally accepted accounting practice in relation to that group. This obligation does not apply if:

a) the company (A) is itself a subsidiary of a body corporate (B), where body corporate (B) is:

(i) incorporated in New Zealand; or

(ii) registered or deemed to be registered under Part 18 of the Companies Act 1993; and

b) group financial statements in relation to a group comprising B, A, and all other subsidiaries of B that comply with generally accepted accounting practice are completed; and

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47 A New Zealand company is "large" in respect of an accounting period if at least one of the following paragraphs applies:

(i) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ$ 60 million; or

(ii) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ$ 30 million.

	c) a copy of the group financial statements referred to in paragraph (b) and a copy of the auditor's report on those statements are delivered for registration under the Companies Act 1993 or for lodgement under another Act. 2. If an overseas company is required to prepare: a) financial statements under the Companies Act 1993 it must also, if its New Zealand business meets the asset and revenue thresholds that apply in respect of "large" overseas companies, prepare, in addition to the financial statements of the large overseas company itself, financial statements for its New Zealand business prepared as if that business were conducted by a company formed and registered in New Zealand; and b) group financial statements under the Companies Act 1993, and if the group's New Zealand business meets the asset and revenue thresholds that apply in respect of "large" overseas companies, the group financial statements that are prepared must include, in addition to the financial statements of the group, financial statements for the group's New Zealand business prepared as if the members of the group were companies formed and registered in New Zealand.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Measure	Dairy Industry Restructuring Act 2001
Description	Cross-border trade in services and investment The Dairy Industry Restructuring Act 2001 (DIRA) and regulations provide for the management of a national database for herd testing data. The DIRA: (a) provides for the New Zealand Government to determine arrangements for the database to be managed by another dairy industry entity. In doing so the New Zealand Government may: (i) take into account the nationality and residency of the entity, persons that own or control the entity, and the senior management and Board of Directors of the entity; and (ii) restrict who may hold shares in the entity, including on the basis of nationality; (b) requires the transfer of data by those engaged in herd testing of dairy cattle to the Livestock Improvement Corporation (LIC) or successor entity; (c) establish rules regarding access to the database and may deny that access on the basis that the database's intended use could be "harmful to the New Zealand dairy industry", which denial may take into account the nationality or residency of the person seeking access.

Sector	Communication services Telecommunications
Obligations concerned	National treatment (Article 10.6) Senior management and boards of directors (Article 10.8)
Measure	Constitution of Chorus Limited
Description	Investment The Constitution of Chorus Limited requires New Zealand Government approval for the shareholding of any single overseas entity to exceed 49.9 %. At least half of the board directors are required to be New Zealand citizens.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	Market access (Article 10.5) Senior management and boards of directors (Article 10.8)
Measure	Primary Products Marketing Act 1953
Description	Investment Under the Primary Products Marketing Act 1953, the New Zealand Government may impose regulations to enable the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers) for "primary products", being products derived from beekeeping, fruit growing, hop growing, deer farming or game deer, or goats, being the fur bristles or fibres grown by the goat. Regulations may be issued under the Primary Products Marketing Act 1953 concerning a broad range of the marketing authority's functions, powers and activities. In particular, regulations may require that board members or personnel be nationals of or resident in New Zealand.

Sector	Air transportation
Obligations concerned	National treatment (Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Measure	Constitution of Air New Zealand Limited
Description	Investment No one foreign national may hold more than 10 % of shares that confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder.[48] In addition: (a) at least three members of the Board of Directors must be ordinarily resident in New Zealand; (b) more than half of the Board of Directors must be New Zealand citizens; (c) the Chairperson of the Board of Directors must be a New Zealand citizen; and (d) the location of the Head Office of Air New Zealand, and its principal place of business, shall be in New Zealand.

[48] The Kiwi Share in Air New Zealand is a single NZ$ 1 special rights convertible preference share issued to the Crown. The Kiwi Shareholder is His Majesty the King in Right of New Zealand.

Sector	All sectors
Obligations concerned	Market access (Article 10.5) National treatment (Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Measure	Overseas Investment Act 2005 Fisheries Act 1996 Overseas Investment Regulations 2005
Description	Investment Consistent with New Zealand's overseas investment regime as set out in the relevant provisions of the Overseas Investment Act 2005, the Fisheries Act 1996 and the Overseas Investment Regulations 2005, the following investment activities require prior approval from the New Zealand Government: (a) acquisition or control by non-government sources of 25 % or more of any class of shares[49] or voting power[50] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$ 200 million; (b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$ 200 million; (c) acquisition or control by government sources of 25 % or more of any class of shares[51] or voting power[52] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$ 200 million;

[49] For greater certainty, the term "shares" includes shares and other types of securities.

[50] For greater certainty, "voting power" includes the power to control the composition of 25% or more of the governing body of the New Zealand entity.

[51] For greater certainty, the term "shares" includes shares and other types of securities.

[52] For greater certainty, "voting power" includes the power to control the composition of 25% or more of the governing body of the New Zealand entity.

	(d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$ 200 million; (e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and (f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota. Overseas investors must comply with the criteria set out in the overseas investment regime and any conditions specified by the regulator and the relevant Minister or Ministers. This entry should be read in conjunction with Annex II – New Zealand – 11.

Sector	All sectors
Obligations concerned	Performance requirements (Article 10.9)
Measure	Income Tax Act 2007 Goods and Services Tax Act 1985 Estate and Gift Duties Act 1968 Stamp and Cheque Duties Act 1971 Gaming Duties Act 1971 Tax Administration Act 1994
Description	Investment Any existing non-conforming taxation measures.

Sector	Financial services Insurance and insurance-related services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5)
Measure	Commodity Levies Act 1990 Commodity Levies Amendment Act 1995 Kiwifruit Industry Restructuring Act 1999 and Regulations
Description	Cross-border trade in services and investment The provision of crop insurance for wheat can be restricted in accordance with the Commodity Levies Amendment Act 1995 (CLA). Section 4 of the CLA provides for the use of funds derived under a mandatory commodity levy on wheat growers to be used for the purpose of funding a scheme insuring wheat crops against damage or loss. The provision of insurance intermediation services related to the export of kiwifruit can be restricted in accordance with the Kiwifruit Industry Restructuring Act 1999 and regulations relating to the export marketing of kiwifruit.

Sector	Financial services Banking and other financial services (excluding insurance)
Obligations concerned	Senior management and boards of directors (Article 10.8)
Measure	KiwiSaver Act 2006 Financial Markets Conduct Act 2013
Description	Investment The fund manager of a registered KiwiSaver scheme and the corporate trustee of a registered KiwiSaver scheme that is a restricted scheme must both have at least one director that is a New Zealand resident for tax purposes.

ANNEX 10-B

FUTURE MEASURES

Headnotes

1. The Schedules of New Zealand and the Union set out, under Article 10.10 (Non-conforming measures) or Article 10.18 (Non-conforming measures), the entries made by New Zealand and the Union with respect to existing, or more restrictive or new measures that do not conform with obligations imposed by:

(a) Article 10.5 (Market access) or 10.14 (Market access);

(b) Article 10.15 (Local presence);

(c) Article 10.6 (National treatment) or 10.16 (National treatment);

(d) Article 10.7 (Most-favoured-nation treatment) or 10.17 (Most-favoured-nation treatment);

(e) Article 10.8 (Senior management and boards of directors); or

(f) Article 10.9 (Performance requirements).

2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.

3. Each entry sets out the following elements:

(a) "sector" refers to the general sector in which the entry is made;

(b) "sub-sector" refers to the specific sector in which the entry is made;

(c) "industry classification" refers, where applicable, to the activity covered by the entry according to the CPC, ISIC Rev. 3.1, or as otherwise expressly described in that entry;

(d) "obligations concerned" specifies the obligation referred to in paragraph 1 for which an entry is made;

(e) "description" sets out the scope of the sector, sub-sector or activities covered by the entry; and

(f) "existing measures" identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the entry.

4. In the interpretation of an entry, all elements of the entry shall be considered. Where an inconsistency arises in relation to the interpretation of an entry, the "description" element of the entry shall prevail.

5. For the purposes of the Schedules of New Zealand and the Union:

(a) "ISIC Rev. 3.1" means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002; and

(b) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

6. For the purposes of the Schedules of New Zealand and the Union, an entry for a requirement to have a local presence in the territory of the Union or New Zealand is made against Article 10.15 (Local presence), and not against Article 10.14 (Market access) or 10.16 (National treatment). Furthermore, such a requirement is not made as a reservation against Article 10.6 (National treatment).

7. An entry made at the level of the Union applies to a measure of the Union, to a measure of a Member State at the central level or to a measure of a government within a Member State, unless the entry excludes a Member State. An entry for a Member State applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the entries of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the entries of the Union and its Member States, a regional level of government in Finland means the Åland Islands. An entry made at the level of New Zealand applies to a measure of the central government or a local government.

8. The list of entries in this Annex (Future Measures) does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 10.5 (Market access), 10.14 (Market access), 10.6 (National treatment), 10.16 (National treatment) or 10.15 (Local presence). These measures may include the need to obtain a licence, to satisfy a universal service obligation, to have a recognised qualification in regulated sectors, to pass a specific examination, including a language examination, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

9. For greater certainty, for the Union, the obligation to grant national treatment does not require the extension to natural or juridical persons of New Zealand of the treatment granted in a Member State, pursuant to the TFEU, or any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

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

10. Treatment granted to juridical persons established by investors of a Party in accordance with the law of the other Party (including, in the case of the Union, the law of a Member State) and having their registered office, central administration or principal place of business within that other Party, is without prejudice to any condition or obligation, consistent with Section B (Investment liberalisation) of Chapter 10 (Investment liberalisation and trade in services), which may have been imposed on such juridical person when it was established in that other Party, and which shall continue to apply.

11. The Schedules apply only to the territories of New Zealand and the Union in accordance with Article 1.4 (Territorial application) and are only relevant in the context of trade relations between the Union and its Member States with New Zealand. They do not affect the rights and obligations of the Member States under Union law.

12. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 10.5 (Market access) or Article 10.14 (Market access) for any measure:

(a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

(b) restricting the concentration of ownership to ensure fair competition;

(c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

(d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

(e) requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.

13. With respect to computer services, any of the following services shall be considered as computer and related services, regardless of whether they are delivered via a network, including the Internet:

(a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance or management of or for computers or computer systems;

(b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;

(c) data processing, data storage, data hosting or database services;

(d) maintenance and repair services for office machinery and equipment, including computers; and

(e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in points (a) to (e), shall not be regarded as computer and related services in themselves.

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

15. With respect to Article 10.5 (Market access), juridical persons supplying financial services and constituted under the laws of New Zealand or the laws of the Union or of at least one of its Member States, are subject to non-discriminatory limitations on legal form.[53]

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[53] For example, partnerships and sole proprietorships are generally not acceptable legal forms for financial institutions in New Zealand and the Union. This headnote is not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

16. The following abbreviations are used in the list of reservations below:

EU Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

Schedule of the Union

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services – other than health-related services

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

Reservation No. 4 – Business services – Research and development services

Reservation No. 5 – Business services – Real estate services

Reservation No. 6 – Business services – Rental or leasing services

Reservation No. 7 – Business services – Collection agency services and credit reporting services

Reservation No. 8 – Business services – Placement services

Reservation No. 9 – Business services – Security and investigation services

Reservation No. 10 – Business services – Other business services

Reservation No. 11 – Telecommunication

Reservation No. 12 – Construction

Reservation No. 13 – Distribution services

Reservation No. 14 – Education services

Reservation No. 15 – Environmental services

Reservation No. 16 – Financial services

Reservation No. 17 – Health and social services

Reservation No. 18 – Tourism and travel-related services

Reservation No. 19 – Recreational, cultural and sporting services

Reservation No. 20 – Transport services and auxiliary transport services

Reservation No. 21 – Agriculture, fishing and water

Reservation No. 22 – Mining and energy-related activities

Reservation No. 23 – Other services not included elsewhere

Reservation No. 1 – All sectors

Sector:	All sectors
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Performance requirements
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The Union reserves the right to adopt or maintain any measure with respect to the following:

(a) Establishment

With respect to Investment liberalisation – Market access:

The EU: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights with respect to such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical. This reservation does not apply to telecommunications and to computer and related services.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In FI: Restrictions on the right for natural persons, who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without obtaining permission from the competent authorities of the Åland Islands. Restrictions on the right of establishment and right to carry out economic activities by natural persons, who do not enjoy regional citizenship in Åland, or by any enterprise, without obtaining permission from the competent authorities of the Åland Islands.

Existing measures:

FI: Ahvenanmaan maanhankintalaki (Act on land acquisition in Åland) (3/1975), s. 2; and Ahvenanmaan itsehallintolaki (Act on the Autonomy of Åland) (1144/1991), s. 11.

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors:

In FR: Pursuant to articles L151-1 and 153-1 sec of the financial and monetary code, foreign investments in France in sectors listed in article R.151-3 of the financial and monetary code are subject to prior approval from the Minister for the Economy.

Existing measures:

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

With respect to Investment liberalisation – National treatment, Senior management and boards of directors:

In FR: Limiting foreign participation in newly privatised companies 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 required if the managing director is not a holder of a permanent residence permit.

With respect to Investment liberalisation – Market access:

In HU: Establishment should take a form of a limited liability company, joint-stock company or representative office. Initial entry as a branch is not permitted except for financial services.

With respect to Investment liberalisation – Market access, National treatment:

In BG: 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.

In commercial corporations in which the State or a municipality holds a share in the capital exceeding 50 per cent, any transactions for disposition of fixed assets of the corporation, to conclude any contracts for acquisition of participating interest, lease, joint activity, credit, securing of receivables, as well as incurring any obligations arising under bills of exchange, are subject to authorisation or permission by the Public Enterprises and Control Agency or other state or regional bodies, whichever is the competent authority. This reservation does not apply to mining and quarrying, which are subject to a separate reservation in the schedule of the Union in Annex 10-A (Existing measures).

In IT: The Government may exercise certain special powers in enterprises operating in the areas of defence and national security, and in certain activities of strategic importance in the areas of energy, transport and communications. This applies to all juridical persons carrying out activities considered of strategic importance in the areas of defence and national security, not only to privatised companies.

If there is a threat of serious injury to the essential interests of defence and national security, the Government has the following special powers to:

(a) impose specific conditions on the purchase of shares;

(b) veto the adoption of resolutions relating to special operations such as transfers, mergers, splitting up and changes of activity; or

(c) reject the acquisition of shares, where the buyer seeks to hold a level of participation in the capital that is likely to prejudice the interests of defence and national security.

Any resolution, act or transaction (such as transfers, mergers, splitting up, change of activity or termination) relating to strategic assets in the areas of energy, transport and communications shall be notified by the concerned company to the Prime Minister's office. In particular, acquisitions by any person outside the Union that give this person control over the company shall be notified.

The Prime Minister may exercise the following special powers to:

(a) veto any resolution, act or transaction that constitutes an exceptional threat of serious injury to the public interest in the security and operation of networks and supplies;

(b) impose specific conditions in order to guarantee the public interest; or

(c) reject an acquisition in exceptional cases of risk to the essential interests of the State.

The criteria on which to evaluate the real or exceptional threat and conditions and procedures for the exercise of the special powers are laid down in the law.

Existing measures:

IT: Law 56/2012 on special powers in companies operating in the field of defence and national security, energy, transport and communications; and

Decree of the Prime Minister DPCM 253 of 30.11.2012 defining the activities of strategic importance in the field of defence and national security.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Performance requirements, Senior management and boards of directors:

In LT: Enterprises, sectors, zones, assets and facilities of strategic importance to national security.

Existing measures:

LT: Law on the Protection of Objects of Importance to Ensuring National Security of the Republic of Lithuania of 10 October 2002 No. IX-1132 (as last amended on 17 September 2020, No XIII-3284).

With respect to Investment liberalisation – National treatment, Senior management and boards of directors:

In SE: Discriminatory requirements for founders, senior management and boards of directors when new forms of legal association are incorporated into Swedish law.

(b) Acquisition of real estate

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In HU: The acquisition of state-owned properties.

With respect to Investment liberalisation – Market access, National treatment:

In HU: The acquisition of arable land by foreign juridical persons and non-resident natural persons.

Existing measures:

HU: Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter II (Paragraph 6-36) and Chapter IV (Paragraph 38-59)); and

Act CCXII of 2013 on the transitional measures and certain provisions related to Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter IV (Paragraph 8-20)).

In LV: The acquisition of rural land by nationals of New Zealand or of a third country.

Existing measures:

LV: Law on land privatisation in rural areas, ss. 28, 29, 30.

In SK: Foreign companies or natural persons may not acquire agricultural and forest land outside the borders of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.).

Existing measures:

SK: Act No 44/1988 on protection and exploitation of natural resources;

Act No 229/1991 on regulation of the ownership of land and other agricultural property;

Act No 460/1992 Constitution of the Slovak Republic;

Act No 180/1995 on some measures for land ownership arrangements;

Act No 202/1995 on Foreign Exchange;

Act No 503/2003 on restitution of ownership to land;

Act No 326/2005 on Forests; and

Act No 140/2014 on the acquisition of ownership of agricultural land.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Local presence:

In BG: Natural or juridical persons resident or established in Bulgaria for more than five years may acquire ownership of agricultural land. Juridical persons established for less than five years may also acquire ownership of agricultural land if the partners in the company, the members of the association or the founders of the joint-stock company meet the five year residency requirements. Foreign nationals, as well as foreign juridical persons established in compliance with the legislation of a third state, may acquire the right to own land on the basis of an international agreement, in accordance with Art. 22 of the Constitution of the Republic of Bulgaria, as well as through inheritance under the law. Foreign nationals, as well as foreign juridical persons established in compliance with the legislation of a third state, may acquire the right to own forest territories on the basis of an international agreement, in accordance with Art. 22, Para. 2 of the Constitution of the Republic of Bulgaria, as well as through inheritance under the law (Law on Forests, Art. 23, para 5).

Existing measures:

BG: Constitution of the Republic of Bulgaria, article 22, paragraph 2 and article 23 paragraph 5; Law on Forests, article 10.

In EE: Persons not from the EEA or from members of the OECD may acquire an immovable asset which contains agricultural or forest land only with the authorisation of the county governor and municipal council, and must prove as prescribed by law that the immovable asset will, according to its intended purpose, be used efficiently, sustainably and purposefully.

Existing measures:

EE: Kinnisasja omandamise kitsendamise seadus (Restrictions on Acquisition of Immovables Act) Chapters 2 and 3.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In LT: Any measure which is consistent with the commitments taken by the Union and which are applicable in Lithuania in GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the Constitutional Law, the Law on Land and the Law on the Acquisition of Agricultural Land.

However, local governments (municipalities) and other national entities of Members of the OECD and North Atlantic Treaty Organization conducting economic activities in Lithuania, which are specified by the constitutional law in compliance with the criteria of the European Union and other integration which Lithuania has embarked on, are permitted to acquire non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities.

Existing measures:

LT: Constitution of the Republic of Lithuania;

The Constitutional Law of the Republic of Lithuania on the Implementation of Paragraph 3 of Article 47 of the Constitution of the Republic of Lithuania of 20 June 1996 No. I-1392, new redaction 20 March 2003 No IX-1381, last amendment 12 January 2018 No XIII-981;

Law on land 26 April 1994 No I-446, new redaction 27 January 2004 No. IX-1983, last amendment 26 June 2020 No XIII-3165;

Law on acquisition of agricultural land of 28 January 2003 No IX-1314, new redaction from 1 January 2018 No XIII-801, last amendment 14 May 2020 No XIII-2935;

Forest Law of 22 November 1994 No I-671, new redaction 10 April 2001 No IX-240, last amendment 25 June 2020 No XIII-3115.

(c) Recognition

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In the EU: The European Union directives on mutual recognition of diplomas and other professional qualification only apply to citizens of the European Union. The right to practise a regulated professional service in one Member State does not grant the right to practise that professional service in another Member State.

(d) Most-favoured-nation treatment

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In the EU: According differential treatment to a third country pursuant to any international investment treaties or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

In the EU: According differential treatment to a third country pursuant to any existing or future bilateral or multilateral agreement which:

(a) creates an internal market in services and investment;

(b) grants the right of establishment; or

(c) requires the approximation of legislation in one or more economic sectors.

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

The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the bilateral or multilateral agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the bilateral or multilateral agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the party where such establishment takes place.

The approximation of legislation means:

(a) alignment of the legislation of one or more of the parties to the bilateral or multilateral agreement with the legislation of the other Party or parties to that agreement; or

(b) incorporation of common legislation into the law of the parties to the bilateral or multilateral agreement.

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

Existing measures:

EU: Agreement on the European Economic Area;

Stabilisation Agreements;

EU-Swiss Confederation bilateral agreements; and

Deep and Comprehensive Free Trade Agreements.

In the EU: According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the following Member States: BE, DE, DK, EL, ES, FR, IE, IT, LU, NL, PT and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.

In DK, FI, SE: Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as:

(a) financial support to R&D projects (the Nordic Industrial Fund);

(b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and

(c) financial assistance to companies utilising environmental technology (the Nordic Environment Finance Corporation). The purpose of the Nordic Environment Finance Corporation (NEFCO) is to promote investments of Nordic environmental interest, with a focus on Eastern Europe.

In PL: Preferential conditions for establishment or the Cross-border supply of services, which may include the elimination or amendment of certain restrictions embodied in the list of reservations applicable in Poland, may be extended through commerce and navigation treaties.

In PT: Waiving nationality requirements for the exercise of certain activities and professions by natural persons supplying services for countries in which Portuguese is the official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Equatorial Guinea, Mozambique, São Tomé & Principe and East Timor).

(e) Arms, munition and war material

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment, Local presence:

In the EU: Production or distribution of, or trade in, arms, munitions and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

Reservation No. 2 – Professional services – other than health related services

Sector:	Professional services – legal services: services of notaries and bailiffs; accounting and bookkeeping services; auditing services, taxation advisory services; architecture and urban planning services; engineering services; and integrated engineering services
Industry classification:	Part of CPC 861, part of 87902, 862, 863, 8671, 8672, 8673, 8674, part of 879
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Most-favoured-nation treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Legal services

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In the EU, with the exception of SE: The supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels", and with respect to services provided by bailiffs who are appointed by an official act of government (part of CPC 861, part of 87902).

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In BG: Full national treatment with respect to the establishment and operation of companies, as well as the supply of services, may be extended only to companies established in, and citizens of, countries with which preferential arrangements have been or will be concluded (part of CPC 861).

In LT: Attorneys from foreign countries may participate as advocates in court only in accordance with international agreements (part of CPC 861), including specific provisions regarding representation before courts.

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

With respect to Cross-border trade in services – Market access:

In HU: Cross-border activities for accounting and bookkeeping.

Existing measures:

HU: Act C of 2000; and Act LXXV of 2007.

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

With respect to Cross-border trade in services – National treatment:

In BG: In order to perform an independent financial audit, auditor (individual or audit company) must be entered in the register administered by the Commission for Public Oversight of Registered Auditors (CPOSA). An auditor who has acquired legal capacity in a third country may be registered under the following conditions and subject to reciprocity:

(a) an individual auditor must pass examinations in Bulgarian commercial, tax and social security law in Bulgarian (equivalent to the requirements for Bulgarian citizens).

(b) a foreign audit company seeking to be registered as a statutory auditor in Bulgaria must ensure that three quarters of the members of the management bodies and the registered auditors carrying out statutory financial audits on behalf of the company meet requirements equivalent to those of statutory auditors who are Bulgarian citizens, including passing the relevant examinations, as provided in the Independent Financial Audit Act (IFAA).

Existing measures:

BG: Independent Financial Audit Act.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In CZ: Only a juridical person in which at least 60 % of capital interests or voting rights are reserved to nationals of the Czech Republic or of the Member States is authorised to carry out audits in the Czech Republic.

Existing Measures:

CZ: Law of 14 April 2009 No. 93/2009 Coll., on Auditors, as amended.

With respect to Cross-border trade in services – Market access:

In HU: Cross-border supply of auditing services.

Existing measures:

Act C of 2000; and Act LXXV of 2007.

In PT: Cross-border supply of auditing services.

(d) Architecture and urban planning services (CPC 8674)

With respect to Cross-border trade in services – Market access, National treatment:

In HR: Cross-border supply of urban planning.

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

Sector:	Health-related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists
Industry classification:	CPC 63211, 85201, 9312, 9319, 93121
Obligations concerned:	Market access
	National treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Medical and dental services; services provided by midwives, nurses, physiotherapists, psychologists and paramedical personnel (CPC 63211, 85201, 9312, 9319, 932)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access and National treatment:

In FI: The supply of all health-related professional services, whether publicly or privately funded, including medical and dental services, services provided by midwives, physiotherapists and paramedical personnel and services provided by psychologists, excluding services provided by nurses (CPC 9312, 93191).

Existing measures:

FI: Laki yksityisestä terveydenhuollosta (Act on Private Health Care) (152/1990).

In BG: The supply of all health-related professional services, whether publicly or privately funded, including medical and dental services, services provided by nurses, midwives, physiotherapists and paramedical personnel and services provided by psychologists (CPC 9312, part of 9319).

Existing measures:

BG: Law for Medical Establishment, Professional Organisation of Medical Nurses, Midwives and Associated Medical Specialists Guild Act.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access and National treatment:

In CZ, MT: The supply of all health-related professional services, whether publicly or privately funded, including services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, psychologists, as well as other related services (CPC 9312, part of 9319).

Existing measures:

CZ: Act No 296/2008 Coll., on Safeguarding the Quality and Safety of Human Tissues and Cells Intended for Use in Man ("Act on Human Tissues and Cells");

Act No 378/2007 Coll., on Pharmaceuticals and on Amendments to Some Related Acts (Act on Pharmaceuticals);

Act No. 268/2014 Coll. on medical devices and amending Act No 634/2004 Coll. on administrative fees, as subsequently amended;

Act No. 285/2002 Coll., on the Donating, Taking and Transplanting of Tissues and Organs and on Amendment to Certain Acts (Transplantation Act);

Act No. 372/2011 Coll., on health services and on conditions of their provision; and

Act No. 373/2011 Coll., on specific health services).

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

The EU, with the exception of NL and SE: The supply of all health-related professional services, whether publicly or privately funded, including services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, requires residency. These services may only be provided by natural persons physically present in the territory of the Union. (CPC 9312, part of 93191)

In BE: The Cross-border supply, whether publicly or privately funded, of all health-related professional services, including medical, dental and midwives' services and services provided by nurses, physiotherapists, psychologists and paramedical personnel. (part of CPC 85201, 9312, part of 93191)

In PT (also with respect to most-favoured-nation treatment): Concerning the professions of physiotherapists, paramedical personnel and podiatrists, foreign professionals may be allowed to practice based on reciprocity.

(b) Veterinary services (CPC 932)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

In BG: A veterinary medical establishment may be established by a natural or a juridical person.

The practice of veterinary medicine is only allowed for nationals of the EEA and for permanent residents (physical presence is required for permanent residents).

With respect to Cross-border trade in services – Market access, National treatment:

In BE, LV: Cross-border supply of veterinary services.

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

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

The EU, with the exception of EL, IE, LU, LT and NL: The number of suppliers entitled to provide a particular service in a specific local zone or area may be restricted on a non-discriminatory basis. An economic needs test may therefore be applied, taking into account such factors as the number of and impact on existing establishments, transport infrastructure, population density or geographic spread.

The EU, with the exception of BE, BG, EE, ES, IE and IT: Mail order is only possible from Member States of the EEA, thus establishment in any of those countries is required for the retail of pharmaceuticals and specific medical goods to the general public in the Union.

In BE: The retail sales of pharmaceuticals and specific medical goods are only possible from a pharmacy established in Belgium.

In BG, EE, ES, IT and LT: Cross-border retail sales of pharmaceuticals.

In CZ: Retail sales are only possible from Member States.

In IE and LT: Cross-border retail of pharmaceuticals requiring a prescription.

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

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment:

In FI: Retail sales of pharmaceutical products and of medical and orthopaedic goods.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In SE: Retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public.

Existing measures:

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

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

BE: Arrêté royal du 21 janvier 2009 portant instructions pour les pharmaciens; and Arrêté royal du 10 novembre 1967 relatif à l'exercice des professions des soins de santé.

CZ: Act No. 378/2007 Coll., on Pharmaceuticals, as amended; and Act No. 372/2011 Coll., on Health services, as amended.

FI: Lääkelaki (Medicine Act) (395/1987).

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

SE: Law on trade with pharmaceuticals (2009:336);

Regulation on trade with pharmaceuticals (2009:659); Act concerning the Trade of Certain Non-prescription Medicinal Products (2009:730); and

The Swedish Medical Products Agency has adopted further regulations, the details can be found at (LVFS 2009:9).

Reservation No. 4 – Business services – Research and development services

Sector:	Research and development services
Industry classification:	CPC 851, 852, 853
Obligations concerned:	Market access
	National treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In RO: Cross-border supply of research and development services.

Existing measures:

RO: Governmental Ordinance No. 6 / 2011;

Order of Minister of Education and Research No. 3548 / 2006; and Governmental Decision No. 134/2011.

Reservation No. 5 – Business services – Real estate services

Sector:	Real estate services
Industry classification:	CPC 821, 822
Obligations concerned:	Market access
	National treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In CZ and HU: Cross-border supply of real estate services.

Reservation No. 6 – Business services – Rental or leasing services

Sector:	Rental or leasing services without operators
Industry classification:	CPC 832
Obligations concerned:	Market access
	National treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In BE and FR: Cross-border supply of leasing or rental services without operator concerning personal and household goods.

Reservation No. 7 – Business services – Collection agency services and credit reporting services

Sector:	Collection agency services, credit reporting services
Industry classification:	CPC 87901, 87902
Obligations concerned:	Market access
	National treatment
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

The EU, with the exception of ES, LV and SE, with regard to the supply of collection agency services and credit reporting services.

Reservation No. 8 – Business services – Placement services

Sector:	Business services – placement services
Industry classification:	CPC 87201, 87202, 87203, 87204, 87205, 87206, 87209
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

In the EU, with the exception of HU and SE: Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206, 87209).

In BG, CY, CZ, DE, EE, FI, LT, LV, MT, PL, PT, RO, SI and SK: Executive search services (CPC 87201).

In AT, BG, CY, CZ, EE, FI, LT, LV MT, PL, PT, RO, SI and SK: The establishment of placement services of office support personnel and other workers (CPC 87202).

In AT, BG, CY, CZ, DE, EE, FI, LT, LV, MT, PL, PT, RO, SI and SK: Supply services of office support personnel (CPC 87203).

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In the EU with the exception of BE, HU and SE: The Cross-border supply of placement services of office support personnel and other workers (CPC 87202).

In IE: The Cross-border supply of executive search services (CPC 87201).

In FR, IE, IT and NL: The Cross-border supply of services of office personnel (CPC 87203).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In DE: To restrict the number of suppliers of placement services.

In ES: To restrict the number of suppliers of executive search services and placement services (CPC 87201, 87202).

In FR: These services may be subject to a state monopoly (CPC 87202).

In IT: To restrict the number of suppliers of supply services of office personnel (CPC 87203).

With respect to Investment liberalisation –Market access, National treatment:

In DE: The Federal Ministry of Labour and Social Affairs may issue regulations concerning the placement and recruitment of non-European Union and non-EEA personnel for specified professions (CPC 87201, 87202, 87203, 87204, 87205, 87206, 87209).

Existing measures:

AT: §§97 and 135 of the Austrian Trade Act (Gewerbeordnung), Federal Law Gazette Nr. 194/1994 as amended; and

Temporary Employment Act (Arbeitskräfteüberlassungsgesetz/AÜG), Federal Law Gazette Nr. 196/1988 as amended.

BG: Employment Promotion Act, articles 26, 27, 27a and 28.

CY: Private Employment Agency Law N. 126(I)/2012 as amended, Law N. 174(I)/2012.

CZ: Act on Employment (435/2004).

DE: Gesetz zur Regelung der Arbeitnehmerüberlassung (AÜG);

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

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

DK: §§ 8a – 8f in law decree No. 73 of 17th of January 2014 and specified in decree No. 228 of 7th of March 2013 (employment of seafarers); and Employment Permits Act 2006. S1(2) and (3).

EL: Law 4052/2012 (Official Government Gazette 41 A) as amended to some of its provision by the law N.4093/2012 (Official Government Gazette 222 A).

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia, artículo 117 (tramitado como Ley 18/2014, de 15 de octubre).

FI: Laki julkisesta työvoima-ja yrityspalvelusta (Act on Public Employment and Enterprise Service) (916/2012).

HR: Labour Market Act (OG 118/18, 32/20)

Labour Act (OG 93/14, 127/17, 98/19)

Aliens Act (OG 130/11m 74/13, 67/17, 46/18, 53/20)

IE: Employment Permits Act 2006. S1(2) and (3).

IT: Legislative Decree 276/2003 articles 4, 5.

LT: Lithuanian Labour Code of the Republic of Lithuania approved by Law No XII-2603 of 14 September 2016 of the Republic of Lithuania, last amendment 15 October 2020 No XIII-3334;

The Law on the Legal Status of Aliens of the Republic of Lithuania of 29 April 2004 No. IX-2206, last amendment 10 November 2020 No XIII-3412.

LU: Loi du 18 janvier 2012 portant création de l'Agence pour le développement de l'emploi (Law of 18 January 2012 concerning the creation of an agency for employment development – ADEM).

MT: Employment and Training Services Act, (Cap 343) (Articles 23 to 25); and Employment Agencies Regulations (S.L. 343.24).

PL: Article 18 of the Act of 20 April 2004 on the promotion of employment and labour market institutions (Dz. U. of 2015, Item. 149, as amended).

PT: Decree-Law No 260/2009 of 25 September, as amended by Law No. 5/2014 of 12 February; Law No. 28/2016 of the 23 August, and Law No. 146/2015 of 9 September (access and provision of services by placement agencies).

RO: Law No. 156/2000 on the protection of Romanian citizens working abroad, republished, and Government Decision No. 384/2001 for approving the methodological norms for applying the Law No. 156/2000, with subsequent amendments;

Ordinance of the Government No. 277/2002, as modified by Government Ordinance No. 790/2004 and Government Ordinance No. 1122/2010; and

Law no.53/2003 – Labour Code, republished, with subsequent amendments and supplement and the Government Decision no 1256/2011 on the operating conditions and authorization procedure for temporary work agency.

SI: Labour market regulation act (Official Gazette of RS, No. 80/2010, 21/2013, 63/2013, 55/2017); and Employment, Self-employment and Work of Aliens Act – ZZSDT (Official Gazette of RS, No. 47/2015), ZZSDT-UPB2 (Official Gazette of RS, No. 1 /2018).

SK: Act No 5/2004 on Employment Services; and Act No 455/1991 on Trade Licensing.

Reservation No. 9 – Business services – Security and investigation services

Sector:	Business services – security and investigation services
Industry classification:	CPC 87301, 87302, 87303, 87304, 87305, 87309
Obligations concerned:	Market access
	National treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Security services (CPC 87302, 87303, 87304, 87305, 87309)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment, Local presence:

In BG, CY, CZ, EE, LT, LV, MT, PL, RO, SI and SK: The supply of security services.

In DK, HR and HU: The supply of the following subsectors: guard services (87305) in HR and HU, security consultation services (87302) in HR, airport guard services (part of 87305) in DK and armoured car services (87304) in HU.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – National treatment, Local presence:

In BE: Nationality of a Member State is required for boards of directors of juridical persons supplying guard and security services (87305) as well as consultancy and training relating to security services (87302). The senior management of companies providing guard and security consultancy services are required to be resident nationals of a Member State.

In ES: The Cross-border supply of security services. Nationality requirements exist for private security personnel.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

In FI: Licences to supply security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA.

In FR and PT: Nationality requirements exist for specialised personnel in PT, and for managing directors and directors in FR.

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In BE, FI, FR and PT: The supply of security services by a foreign provider on a Cross-border basis is not allowed.

Existing measures:

BE: Loi réglementant la sécurité privée et particulière, 2 Octobre 2017

BG: Private Security Business Act.

CZ: Trade Licensing Act.

DK: Regulation on aviation security.

FI: Laki yksityisistä turvallisuuspalveluista 282/2002 (Private Security Services Act).

LT: Law on security of Persons and Assets 8 July 2004 No. IX-2327.

LV: Security Guard Activities Law (Sections 6, 7, 14).

PL: Act of 22 August 1997 on the protection of persons and property (Journal of Laws of 2016, item 1432 as amended).

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

SI: Zakon o zasebnem varovanju (Law on private security).

(b) Investigation services (CPC 87301)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment, Local presence:

The EU, with the exception of AT and SE: The supply of investigation services.

Reservation No. 10 – Business services – Other business services

Sector, sub-sector:	Business services – other business services (translation and interpretation services, duplicating services, services incidental to energy distribution and services incidental to manufacturing)
Industry classification:	CPC 87905, 87904, 884, 887
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Performance requirements
	Local presence
	Most-favoured-nation treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Translation and interpretation services (CPC 87905)

With respect to Cross-border trade in services – Local presence:

In HR: Cross-border supply of translation and interpretation of official documents.

(b) Duplicating services (CPC 87904)

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In HU: Cross-border supply of duplicating services.

(c) Services incidental to energy distribution and services incidental to manufacturing part of CPC 884, 887 other than advisory and consulting services)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

In HU: Services incidental to energy distribution, and Cross-border supply of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors.

(d) Maintenance and repair of vessels, rail transport equipment and aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868)

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In the EU, with the exception of DE, EE and HU: Cross-border supply of maintenance and repair services of rail transport equipment.

In the EU, with the exception of CZ, EE, HU, LU and SK: Cross-border supply of maintenance and repair services of inland waterway transport vessels.

In the EU, with the exception of EE, HU and LV: Cross-border supply of maintenance and repair services of maritime vessels.

In the EU, with the exception of AT, EE, HU, LV, and PL: Cross-border supply of maintenance and repair services of aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868).

In the EU: Cross-border supply of services of statutory surveys and certification of ships.

Existing measures:

EU: Regulation (EC) No 391/2009 of the European Parliament and the Council[54].

(e) Other business services related to aviation

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In the EU: According differential treatment to a third country pursuant to an existing or future bilateral agreement relating to:

(a) the selling and marketing of air transport services;

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[54] Regulation (EC) No 391/2009 of the European Parliament and the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131 28.5.2009, p. 11).

(b) computer reservation system (CRS) services;

(c) maintenance and repair of aircraft and parts; or

(d) rental or leasing of aircraft without crew.

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

In DE, FR: Aerial fire-fighting, flight training, spraying, surveying, mapping, photography, and other airborne agricultural, industrial and inspection services.

In FI, SE: Aerial fire-fighting.

Reservation No. 11 – Telecommunication

Sector:	Satellite broadcast transmission services
Obligations concerned:	Market access
	National treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In BE: Satellite broadcast transmission services.

Reservation No. 12 – Construction

Sector:	Construction services
Industry classification:	CPC 51
Obligations concerned:	Market access
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In LT: The right to prepare design documentation for construction works of exceptional significance is only given to a design enterprise registered in Lithuania or a foreign design enterprise which has been approved by an institution authorised by the Government for those activities. The right to perform technical activities in the main areas of construction may be granted to a non-Lithuanian person who has been approved by an institution authorised by the Government of Lithuania.

Reservation No. 13 – Distribution services

Sector:	Distribution services
Industry classification:	CPC 62117, 62251, 8929, part of 62112, 62226, part of 631
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Performance requirements
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Distribution of pharmaceuticals

With respect to Cross-border trade in services – Local presence:

In BG: Cross-border wholesale distribution of pharmaceuticals (CPC 62251).

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

In FI: Distribution of pharmaceutical products (CPC 62117, 62251, 8929).

Existing measures:

BG: Law on Medicinal Products in Human Medicine; Law on Medical Devices.

FI: Lääkelaki (Medicine Act) (395/1987).

(b) Distribution of alcoholic beverages

In FI: Distribution of alcoholic beverages (part of CPC 62112, 62226, 63107, 8929).

Existing measures:

FI: Alkoholilaki (Alcohol Act) (1102/2017).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In SE: Imposing a monopoly on retail sales of liquor, wine and beer (except non-alcoholic beer). Currently Systembolaget AB has such a governmental monopoly for retail sales of liquor, wine and beer (except non-alcoholic beer). Alcoholic beverages are beverages with an alcohol content over 2.25 % per volume. For beer, the limit is an alcohol content over 3.5 % per volume (part of CPC 631).

Existing measures:

SE: The Alcohol Act (2010:1622).

(c) Other distribution (part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC 62276, CPC 63108, part of CPC 6329)

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In BG: Wholesale distribution of chemical products, precious metals and stones, medical substances and products and objects for medical use; tobacco and tobacco products and alcoholic beverages.

Bulgaria reserves the right to adopt or maintain any measure with respect to services provided by commodity brokers.

Existing measures:

BG: Law on Medicinal Products in Human Medicine;

Law on Medical Devices;

Law of Veterinary Activity;

Law for Prohibition of Chemical Weapons and for Control over Toxic Chemical Substances and Their Precursors;

Law for Tobacco and Tobacco Products. Law on excise duties and tax warehouses and Law on wine and spirits.

Reservation No. 14 – Education services

Sector:	Education services
Industry classification:	CPC 92
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Performance requirements
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors, and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: Educational services which receive public funding or State support in any form. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to a concession allocated on a non-discriminatory basis.

In AT, BE, BG, CY, EL, ES and SI: With respect to the supply of privately funded other education services, which means other than those classified as being primary, secondary, higher and adult education services (CPC 929).

In CY, FI, MT and RO: The supply of privately funded primary, secondary, and adult education services (CPC 921, 922).

In AT, BG, CY, FI, MT and RO: The supply of privately funded higher education services (CPC 923).

In CY: The supply of adult education services (CPC 924).

In FI: The supply of adult education services and other education services, other than privately funded English language tuition services (part of CPC 924 and 929).

In CZ and SK: The majority of the members of the board of directors of an establishment providing privately funded education services must be nationals of that country (CPC 921, 922, 923 for SK other than 92310, 924).

In SI: Privately funded elementary schools may be founded by Slovenian persons only. The service supplier must establish a registered office or a branch. The majority of the members of the board of directors of an establishment providing privately funded secondary or higher education services must be Slovenian nationals (CPC 922, 923).

In SE: Educational services suppliers that are approved by public authorities to provide education. This reservation applies to privately funded educational services suppliers with some form of State support, including educational service suppliers recognised by the State, educational services suppliers under State supervision or education which entitles to study support (CPC 92).

In SK: EEA residency is required for suppliers of all privately funded education services other than post-secondary technical and vocational education services. An economic needs test may apply and the number of schools being established may be limited by local authorities (CPC 921, 922, 923 other than 92310, 924).

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In BG, IT and SI: To restrict the Cross-border supply of privately funded primary education services (CPC 921).

In BG and IT: To restrict the Cross-border supply of privately funded secondary education services (CPC 922).

In AT: To restrict the Cross-border supply of privately funded adult education services by means of radio or television broadcasting (CPC 924).

Existing measures:

BG: Pre-school and School Education Act;

The Higher Education Act, Paragraph 4 of the additional provisions; and

Article 22, Vocational Education and Training Act.

FI: Perusopetuslaki (Basic Education Act) (628/1998);

Lukiolaki (General Upper Secondary Schools Act) (629/1998);

Laki ammatillisesta koulutuksesta (Vocational Training and Education Act) (630/1998);

Laki ammatillisesta aikuiskoulutuksesta (Vocational Adult Education Act) (631/1998);

Ammattikorkeakoululaki (Polytechnics Act) (351/2003); and Yliopistolaki (Universities Act) (558/2009).

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

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

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

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

SK: Act 245/2008 on education;

Act 131/2002 on Universities; and

Act 596/2003 on State Administration in Education and School Self- Administration.

Reservation No. 15 – Environmental services

Sector:	Environmental services: waste and soil management
Industry classification:	CPC 9401, 9402, 9403, 94060
Obligations concerned:	Market access
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In DE: The supply of waste management services other than advisory services, and with respect to services relating to the protection of soil and the management of contaminated soils, other than advisory services.

Reservation No. 16 – Financial services

Sector:	Financial services
Industry classification:	Not applicable
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) All Financial Services

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

The EU: the right to adopt or maintain any measure with respect to the Cross-border supply of all financial services other than:

In the EU (except for BE, CY, EE, LT, LV, MT, PL, RO and SI):

(a) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance;

(d) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(e) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In BE:

(a) direct insurance services (including co-insurance) and direct insurance intermediation for insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance; and

(d) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

In CY:

(a) direct insurance services (including co-insurance) for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) insurance intermediation;

(c) reinsurance and retrocession;

(d) services auxiliary to insurance;

(e) the trading for own account or for the account of customers, whether on an exchange or an over-the-counter market or otherwise of transferrable securities;

(f) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(g) advisory and other auxiliary financial services, relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In EE:

(a) direct insurance (including co-insurance);

(b) reinsurance and retrocession;

(c) insurance intermediation;

(d) services auxiliary to insurance

(e) acceptance of deposits;

(f) lending of all types;

(g) financial leasing;

(h) all payment and money transmission services; guarantees and commitments;

(i) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market;

(j) 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;

(k) money broking;

(l) asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services;

(m) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(n) provision and transfer of financial information, and financial data processing and related software; and

(o) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In LT:

(a) direct insurance services (including co-insurance) for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance;

(d) acceptance of deposits;

(e) lending of all types;

(f) financial leasing;

(g) all payment and money transmission services; guarantees and commitments;

(h) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market;

(i) 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;

(j) money broking;

(k) asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services;

(l) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(m) provision and transfer of financial information, and financial data processing and related software; and

(n) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In LV:

(a) direct insurance services (including co-insurance) for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance;

(d) participation in issues of all kinds of securities, including underwriting and placement as an agent (whether publicly or privately) and provision of services related to such issues;

(e) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(f) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In MT:

(a) direct insurance services (including co-insurance) for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance;

(d) the acceptance of deposits;

(e) lending of all types;

(f) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(g) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In PL:

(a) direct insurance services (including co-insurance) for the insurance of risks relating to goods in international trade;

(b) reinsurance and retrocession of risks relating to goods in international trade;

(c) direct insurance services (including co-insurance and retrocession) and direct insurance intermediation for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(d) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(e) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In RO:

(a) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(i) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession; and

(c) services auxiliary to insurance

(d) acceptance of deposits;

(e) lending of all types;

(f) guarantees and commitments;

(g) money broking;

(h) the provision and transfer of financial information, and financial data processing and related software; and

(i) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

In SI:

(a) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(b) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

(c) goods in international transit;

(d) reinsurance and retrocession;

(e) services auxiliary to insurance;

(f) lending of all types;

(g) the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors;

(h) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(i) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 10.63 (Definitions), but not intermediation as described in that Article.

(b) Insurance and insurance-related services

With respect to Cross-border trade in services – Market access, National treatment:

In BG: Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in Bulgaria may not be underwritten by foreign insurance companies directly.

In DE: If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.

Existing measures:

DE: Luftverkehrsgesetz (LuftVG); and

Luftverkehrszulassungsordnung (LuftVZO).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In ES: Residence is required, or alternatively to have two years of experience, for the actuarial profession.

With respect to Cross-border trade in services – Local presence:

In FI: The supply of insurance broker services is subject to having a permanent place of business in the EU.

Only insurers having their head office in the Union or having a branch in Finland may offer direct insurance services, including co-insurance.

Existing measures:

FI: Laki ulkomaisista vakuutusyhtiöistä (Act on Foreign Insurance Companies) (398/1995);

Vakuutusyhtiölaki (Insurance Companies Act) (521/2008);

Laki vakuutusten tarjoamisesta (Act on Insurance Distribution) (234/2018).

In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the Union.

Existing measures:

FR: Code des assurances.

In HU: Only juridical persons of the Union and branches registered in Hungary may supply direct insurance services.

Existing measures:

HU: Act LX of 2003.

In IT: Transport insurance of goods, insurance of vehicles and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union, except for international transport involving imports into Italy. Cross-border supply of actuarial services.

Existing measures:

IT: Article 29 of the code of private insurance (Legislative decree No. 209 of 7 September 2005), Law 194/1942 on the actuarial profession.

In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability may be underwritten only by enterprises of the Union. Only natural persons of, or enterprises established in, the Union may act as intermediaries for such insurance businesses in Portugal.

Existing measures:

PT: Article 3 of Law 147/2015, Article 8 of Law 7/2019.

With respect to Investment liberalisation – Market access, National treatment:

In SK: Foreign nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their branches having a registered office in the Slovak Republic. Authorisation in both cases is subject to evaluation of the supervisory authority.

Existing measures:

SK: Act 39/2015 on Insurance.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access:

In FI: At least one half of the members of the board of directors and the supervisory board, and the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers may not obtain a licence in Finland as a branch to carry out statutory pension insurance. At least one auditor shall have his permanent residence in the EEA.

For other insurance companies, residency in the EEA is required for at least one member of the board of directors, the supervisory board and the managing director. At least one auditor shall have his permanent residence in the EEA. A general agent of an insurance company of New Zealand must have their place of residence in Finland, unless the company has its head office in the Union.

Existing measures:

FI: Laki ulkomaisista vakuutusyhtiöistä (Act on Foreign Insurance Companies) (398/1995); Vakuutusyhtiölaki (Insurance Companies Act) (521/2008);

Laki vakuutusedustuksesta (Act on Insurance Mediation) (570/2005);

Laki vakuutusten tarjoamisesta (Act on Insurance Distribution) (234/2018) and

Laki työeläkevakuutusyhtiöistä (Act on Companies providing statutory pension insurance) (354/1997).

(c) Banking and other Financial Services

With respect to Investment liberalisation – Market access and Cross-border trade in services – Local presence:

The EU: Only juridical persons having their registered office in the Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.

Existing measures:

EU:

Directive 2009/65/EC of the European Parliament and of the Council[55]; and

Directive 2011/61/EU of the European Parliament and of the Council[56].

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55 Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ EU L 302, 17.11.2009, p. 32).

56 Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ EU L 174, 1.7.2011, p. 1).

In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch.

Existing measures:

EE: Krediidiasutuste seadus (Credit Institutions Act) § 206 and §21.

In SK: Investment services may only be provided by management companies which have the legal form of a joint-stock company with equity capital according to the law.

Existing measures:

SK: Act 566/2001 on Securities and Investment Services; and Act 483/2001 on Banks.

With respect to Investment liberalisation – National treatment, Senior management and boards of directors

In FI: At least one of the founders, the members of the board of directors, the supervisory board, the managing director of banking services providers and the person entitled to sign the name of the credit institution shall have their permanent residence in the EEA. At least one auditor shall have his permanent residence in the EEA.

Existing measures:

FI: Laki liikepankeista ja muista osakeyhtiömuotoisista luottolaitoksista (Act on Commercial Banks and Other Credit Institutions in the Form of a Limited Company) (1501/2001);

Säästöpankkilaki (1502/2001) (Savings Bank Act);

Laki osuuspankeista ja muista osuuskuntamuotoisista luottolaitoksista (1504/2001) (Act on Cooperative Banks and Other Credit Institutions in the Form of a Cooperative Bank);

Laki hypoteekkiyhdistyksistä (936/1978) (Act on Mortgage Societies);

Maksulaitoslaki (297/2010) (Act on Payment Institutions);

Laki ulkomaisen maksulaitoksen toiminnasta Suomessa (298/2010) (Act on the Operation of Foreign Payment Institution in Finland); and

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

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Local presence:

In IT: Services of "consulenti finanziari" (financial consultant). In providing the activity of door-to-door selling, intermediaries must utilise authorised financial sales persons resident within the territory of a Member State.

Existing measures:

IT: Articles 91-111 of Consob Regulation on Intermediaries (No. 16190 of 29 October 2007).

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Local presence:

In LT: Only banks having a registered office or branch in Lithuania and authorised to provide investment services in the EEA may act as a depository of the assets of a pension fund. At least one head of a bank's administration must speak the Lithuanian language.

Existing measures:

LT: Law on Banks of the Republic of Lithuania of 30 March 2004 No IX-2085, as amended by the Law No XIII-729 of 16 November 2017;

Law on Collective Investment Undertakings of the Republic of Lithuania of 4 July 2003 No IX-1709, as amended by the Law No XIII-1872 of 20 December 2018;

Law on Supplementary Voluntary Pension Accumulation of the Republic of Lithuania of 3 June 1999 No VIII-1212 (as revised in Law No XII-70 of 20 December 2012);

Law on Payments of the Republic of Lithuania of 5 June 2003 No. IX-1596, last amendment 17 of October 2019 Nr. XIII-2488

Law on Payment Institutions of the Republic of Lithuania of 10 December 2009 No. XI-549 (new version of the Law: No XIII-1093 of 17 April 2018)

With respect to Cross-border trade in services – Market access:

In FI: For payment services, residency or domicile in Finland may be required.

Reservation No. 17 – Health and social services

Sector:	Health and social services
Industry classification:	CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193, 93199
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Performance requirements
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Health services – hospital, ambulance, residential health services (CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193, 93199)

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors:

The EU: For the supply of all health services which receive public funding or State support in any form.

The EU: For all privately funded health services, other than privately funded hospital, ambulance, and residential health facilities services other than hospital services. The participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

This reservation does not relate to the supply of all health-related professional services, including services supplied by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

In AT, PL and SI: The supply of privately funded ambulance services (CPC 93192).

In BE: The establishment of privately funded ambulance and residential health facilities services other than hospital services (CPC 93192, 93193).

In BG, CY, CZ, FI, MT and SK: The supply of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192, 93193).

In FI: The supply of other human health services (CPC 93199).

Existing measures:

CZ: Act No. 372/2011 Coll. on Health Care Services and Conditions of Their Provision.

FI: Laki yksityisestä terveydenhuollosta (Act on Private Health Care) (152/1990).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment, Senior management and boards of directors, Performance requirements:

In DE: The supply of the Social Security System of Germany, where services may be provided by different companies or entities involving competitive elements which are thus not "Services carried out exclusively in the exercise of governmental authority". To accord better treatment in the context of a bilateral trade agreement with regard to the supply of health and social services (CPC 93).

With respect to Investment liberalisation – Market access, National treatment:

In DE: The ownership of hospitals run by the German Forces.

To nationalise other key privately funded hospitals (CPC 93110).

In FR: To the supply of privately funded laboratory analysis and testing services.

With respect to Cross-border trade in services – Market access, National treatment:

In FR: The supply of privately funded laboratory analysis and testing services (part of CPC 9311).

Existing measures:

FR: Code de la Santé Publique

(b) Health and social services, including pension insurance

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

The EU, with the exception of HU: The Cross-border supply of health services, social services, and activities or services forming part of a public retirement plan or statutory system of social security. This reservation does not relate to the supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

In HU: The Cross-border supply of all hospital, ambulance, and residential health services other than hospital services, which receive public funding (CPC 9311, 93192, 93193).

(c) Social services, including pension insurance

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements:

The EU: The supply of all social services which receive public funding or State support in any form, and activities or services forming part of a public retirement plan or statutory system of social security. The participation of private operators in the privately funded social network may be subject to obtaining a concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

In BE, CY, DE, DK, EL, ES, FR, IE, IT and PT: The supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes.

In CZ, FI, HU, MT, PL, RO, SK, and SI: The supply of privately funded social services.

In DE: The Social Security System of Germany, where services are provided by different companies or entities involving competitive elements and might therefore not fall under the definition of the "Services carried out exclusively in the exercise of governmental authority".

Existing measures:

FI: Laki yksityisistä sosiaalipalveluista (Private Social Services Act) (922/2011).

IE: Health Act 2004 (S. 39); and

Health Act 1970 (as amended –S.61A).

IT: Law 833/1978 Institution of the public health system;

Legislative Decree 502/1992 Organisation and discipline of the health field; and Law 328/2000 Reform of social services.

Reservation No. 18 – Tourism and travel related services

Sector:	Tourist guides services, health and social services
Industry classification:	CPC 7472
Obligations concerned:	National treatment
	Most-favoured-nation treatment
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In FR: To require nationality of a Member State for the supply of tourist guide services.

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In LT: In so far as New Zealand allows nationals of Lithuania to provide tourist guide services, Lithuania will allow nationals of New Zealand to provide tourist guide services under the same conditions.

Reservation No. 19 – Recreational, cultural and sporting services

Sector:	Recreational, cultural and sporting services
Industry classification:	CPC 962, 963, 9619, 964
	Obligations concerned: Market access
	National treatment
	Senior management and boards of directors
	Performance requirements
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Libraries, archives, museums and other cultural services (CPC963)

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors, and Cross-border trade in services – Market access, National treatment, Local presence:

The EU, with the exception of AT and, for investment liberalisation, in LT: The supply of library, archive, museum and other cultural services.

In AT and LT: A licence or concession may be required for establishment.
Entertainment services, theatre, live bands and circus services (CPC 9619, 964 other than 96492)

(b) With respect to Cross-border trade in services – Market access, National treatment:

The EU, with the exception of AT and SE: The Cross-border supply of entertainment services, including theatre, live bands, circus and discotheque services.

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of director, and Cross-border trade in services – Market access, National treatment, Local presence:

In CY, CZ, FI, MT, PL, RO, SI and SK: With respect to the supply of entertainment services, including theatre, live bands, circus and discotheque services.

In BG: The supply of the following entertainment services: circus, amusement park and similar attraction services, ballroom, discotheque and dance instructor services, and other entertainment services.

In EE: The supply of other entertainment services except for cinema theatre services.

In LT and LV: The supply of all entertainment services other than cinema theatre operation services.

In CY, CZ, LV, PL, RO and SK: The Cross-border supply of sporting and other recreational services.

(c) News and press agencies (CPC 962)

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment:

In FR: Foreign participation in existing companies publishing publications in the French language may not exceed 20 % of the capital or of voting rights in the company. The establishment of press agencies of New Zealand is subject to conditions set out in domestic regulation. The establishment of press agencies by foreign investors is subject to reciprocity.

Existing measures:

FR: Ordonnance n° 45-2646 du 2 novembre 1945 portant règlementation provisoire des agences de presse; and Loi n° 86-897 du 1 août 1986 portant réforme du régime juridique de la presse.

With respect to Cross-border trade in services – Market access:

In HU: The supply of news and press agencies services.

(d) Gambling and betting services (CPC 96492)

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors, and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: The supply of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including in particular lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations.

Reservation No. 20 – Transport services and auxiliary transport services

Sector:	Transport services
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Maritime transport – any other commercial activity undertaken from a ship

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment:

The EU: The nationality of the crew on a seagoing or non-seagoing vessel.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment, Senior management and boards of directors:

The EU, except LV and MT: Only EU natural or juridical persons may register a vessel and operate a fleet under the national flag of the state of establishment (applies to all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721); and services auxiliary to maritime transport).

The EU: For feeder services for the part of these services which does not fall under the exclusion of national maritime cabotage.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In MT: Exclusive rights exist for the maritime link to mainland Europe through Italy with Malta (CPC 7213, 7214, part of 742, 745, part of 749).

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In SK: Foreign investors must have their principal office in the Slovak Republic in order to apply for a licence enabling them to provide a service (CPC 722).

(b) Auxiliary services to maritime transport

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: The supply of pilotage and berthing services. For greater certainty, regardless of the criteria which may apply to the registration of ships in a Member State, the Union reserves the right to require that only ships registered on the national registers of Member States may provide pilotage and berthing services (CPC 7452).

The EU, with the exception of LT and LV: Only vessels carrying the flag of a Member State may provide pushing and towing services (CPC 7214).

With respect to Investment liberalisation – Market access and Cross-border trade in services – National treatment, Local presence:

In LT: Only juridical persons of Lithuania or juridical persons of a Member State with branches in Lithuania that have a Certificate issued by the Lithuanian Maritime Safety Administration may provide pilotage and berthing, pushing and towing services (CPC 7214, 7452).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access, National treatment, Local presence:

In BE: Cargo handling services may only be operated by accredited workers, eligible to work in port areas designated by royal decree (CPC 741).

Existing measures:

BE: Loi du 8 juin 1972 organisant le travail portuaire;

Arrêté royal du 12 janvier 1973 instituant une Commission paritaire des ports et fixant sa dénomination et sa compétence;

Arrêté royal du 4 septembre 1985 portant agrément d'une organisation d'employeur (Anvers);

Arrêté royal du 29 janvier 1986 portant agrément d'une organisation d'employeur (Gand);

Arrêté royal du 10 juillet 1986 portant agrément d'une organisation d'employeur (Zeebrugge);
Arrêté royal du 1er mars 1989 portant agrément d'une organisation d'employeur (Ostende); and

Arrêté royal du 5 juillet 2004 relatif à la reconnaissance des ouvriers portuaires dans les zones portuaires tombant dans le champ d'application de la loi du 8 juin 1972 organisant le travail portuaire, tel que modifié.

(c) Inland waterways transport and auxiliary services to inland waterways transport

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment, Local presence, Most favoured-nation treatment:

The EU: Inland waterways passenger and freight transportation (CPC 722); and services auxiliary to inland waterways transportation.

For greater certainty, this reservation also covers the supply of cabotage transport on inland waterways (CPC 722).

(d) Rail transport and auxiliary services to rail transport

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

In the EU: Railway passenger and freight transportation (CPC 711).

In LT: Maintenance and repair services of rail transport equipment are subject to a state monopoly (CPC 86764, 86769, part of 8868).

In SE (with respect only to market access): Maintenance and repair services of rail transport equipment are subject to an economic needs test when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 86764, 86769, part of 8868).

Existing measures:

SE: Planning and Building Act (2010:900).

(e) Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

The EU:

(i) to require establishment and to limit the Cross-border supply of road transport services (CPC 712).

(ii) to limit the supply of cabotage within a Member State by foreign investors established in another Member State (CPC 712).

(iii) an economic needs test may apply to taxi services in the Union setting a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws (CPC 71221).

Existing measures:

EU: Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC; Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006.

With respect to Investment liberalisation – Market access:

In BE: A maximum number of licences can be fixed by law (CPC 71221).

In IT: An economic needs test is applied to limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to the supply of freight transportation services. Main criteria: local demand (CPC 712).

In PT: For passenger transportation, an economic needs test is applied to the supply of limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment (CPC 712).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

In BG, DE: For passenger and freight transportation, exclusive rights or authorisations may only be granted to natural persons of the Union and to juridical persons of the Union having their headquarters in the Union. Incorporation is required. Condition of nationality of a Member State for natural persons (CPC 712).

In MT: For public bus services: The entire network is subject to a concession which includes a public service obligation agreement to cater for certain social sectors (such as students and the elderly) (CPC 712).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In FI: Authorisation is required to provide road transport services, which is not extended to foreign registered vehicles (CPC 712).

With respect to Investment liberalisation – Market access, National treatment:

In FR: The supply of intercity bussing services (CPC 712).

With respect to Investment liberalisation – Market access:

In ES: For passenger transportation, an economic needs test applies to services provided under CPC 7122. Main criteria: local demand. An economic needs test applies for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

In SE: Maintenance and repair services of road transport equipment are subject to an economic needs test when a supplier intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 6112, 6122, 86764, 86769, part of 8867).

In SK: For freight transportation, an economic needs test is applied. Main criteria: local demand (CPC 712).

With respect to Cross-border trade in services – Market access:

In BG: To require establishment for supporting services to road transport (CPC 744).

Existing measures:

EU: Regulation (EC) No 1071/2009 of the European Parliament and of the Council[57];

Regulation (EC) No 1072/2009 of the European Parliament and of the Council[58]; and

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57 Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ EU L 300, 14.11.2009, p. 51).

58 Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market (OJ L 300, 14.11.2009, p. 72).

Regulation (EC) No 1073/2009 of the European Parliament and of the Council[59].

FI: Laki kaupallisista tavarankuljetuksista tiellä (Act on Commercial Road Transport) 693/2006; Laki liikenteen palveluista (Act on Transport Services) 320/2017;

Ajoneuvolaki (Vehicles Act) 1090/2002.

IT: Legislative decree 285/1992 (Road Code and subsequent amendments) article 85;

Legislative Decree 395/2000 article 8 (road transport of passengers);

Law 21/1992 (Framework law on non-scheduled public road transport of passengers);

Law 218/2003 article 1 (transport of passenger through rented buses with driver); and Law 151/1981 (framework law on public local transport).

SE: Planning and Building Act (2010:900).

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[59] Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006 (OJ L 300 14.11.2009, p. 88).

(f) Space transport and rental of space craft

With respect to Investment liberalisation – Market access, National treatment, Performance requirements, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: The supply of space transport services and the supply of rental of space craft services (CPC 733, part of 734).

(g) Most-favoured-nation exemptions

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

(i) Transport (cabotage) other than maritime transport

In FI: According differential treatment to a country pursuant to existing or future bilateral agreements exempting vessels registered under the foreign flag of a specified other country or foreign registered vehicles from the general prohibition from providing cabotage transport (including combined transport, road and rail) in Finland on the basis of reciprocity (part of CPC 711, part of 712, part of 722).

(ii) Supporting services for maritime transport

In BG: In so far as New Zealand allows service suppliers from Bulgaria to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers, Bulgaria will allow service suppliers from New Zealand to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers under the same conditions (part of CPC 741, part of 742).

(iii) Rental or leasing of vessels

In DE: Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity (CPC 7213, 7223, 83103).

(iv) Road and rail transport

The EU: To accord differential treatment to a country pursuant to an existing or future bilateral agreement relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the Union or the Member States and a third country (CPC 7111, 7112, 7121, 7122, 7123). That treatment may:

(A) reserve or limit the supply of the relevant transport services between the contracting Parties or across the territory of the contracting Parties to vehicles registered in each contracting Party[60]; or

(B) provide for tax exemptions for such vehicles.

(v) Road transport

In BG: Measures taken under an existing or future agreement, which reserve or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria (CPC 7121, 7122, 7123).

[60] With regard to Austria the part of the most-favoured-nation treatment exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be considered in future.

In CZ: Measures taken under an existing or future agreement, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of the Czech Republic to the contracting parties concerned (CPC 7121, 7122, 7123).

In ES: Authorisation for the establishment of a commercial presence in Spain may be refused to a service supplier whose country of origin does not accord effective market access to service suppliers of Spain (CPC 7123).

Existing measures:

Ley 16/1987, de 30 de julio, de Ordenación de los Transportes Terrestres.

In HR: Measures applied under an existing or future agreement on international road transport and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of Croatia to the parties concerned (CPC 7121, 7122, 7123).

In LT: Measures taken under a bilateral agreement and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies (CPC 7121, 7122, 7123).

In SK: Measures taken under an existing or future agreement, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of the Slovak Republic to the contracting parties concerned (CPC 7121, 7122, 7123).

(i) Rail transport

In BG, CZ and SK: For existing or future agreements, and which regulate traffic rights and operating conditions, and the supply of transport services in the territory of Bulgaria, the Czech Republic and Slovakia and between the countries concerned. (CPC 7111, 7112).

(ii) Air transport – Services auxiliary to air transport

The EU: According differential treatment to a third country pursuant to an existing or future bilateral agreement relating to ground-handling services.

(iii) Road and rail transport

In EE: when according differential treatment to a country pursuant to an existing or future bilateral agreement on international road transport (including combined transport-road or rail), reserving or limiting the supply of a transport services into, in, across and out of Estonia to the contracting Parties to vehicles registered in each contracting Party, and providing for tax exemption for such vehicles (part of CPC 711, part of 712, part of 721).

(iv) All passenger and freight transport services other than maritime and air transport

In PL: In so far as New Zealand allows the supply of transport services into and across the territory of New Zealand by passenger and freight transport suppliers of Poland, Poland will allow the supply of transport services by passenger and freight transport suppliers of New Zealand into and across the territory of Poland under the same conditions.

Reservation No. 21 – Agriculture, fishing and water

Sector:	Agriculture, hunting, forestry; fishing, aquaculture, services incidental to fishing; collection, purification and distribution of water
Industry classification:	ISIC Rev. 3.1 011, ISIC Rev. 3.1 012, ISIC Rev. 3.1 013, ISIC Rev. 3.1 014, ISIC Rev. 3.1 015, CPC 8811, 8812, 8813 other than advisory and consultancy services; ISIC Rev. 3.1 0501, 0502, CPC 882
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Agriculture, hunting and forestry

With respect to Investment liberalisation – Market access, National treatment:

In BG: Business activities pertinent to the stewardship of wooded areas, timber harvesting, inventorying of wooded areas, the development of plans and programmes for management and spatial development of wooded areas, as well as the issuance of the relevant documents, shall be carried out by merchant entities listed in a public register with the Executive Forest Agency and holding a certificate of registration.

Existing measures:

BG: Article 241, Law on Forests; and

Article 25, 36 and 36 (a), Law on Hunting and Game Protection.

In HR: Agricultural and hunting activities.

In HU: Agricultural activities (ISIC Rev. 3.1 011, 3.1 012, 3.1 013, 3.1 014, 3.1 015, CPC 8811, 8812, 8813 other than advisory and consultancy services).

Existing measures:

HR: Agricultural Land Act (OG 20/18, 115/18, 98/19)

(b) Fishing, aquaculture and services incidental to fishing (ISIC Rev. 3.1 0501, 0502, CPC 882)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Local presence, Most-favoured-nation treatment:

The EU:

1. In particular within the framework of the Common Fisheries Policy, and of fishing agreements with a third country, access to and use of the biological resources and fishing grounds situated in maritime waters coming under the sovereignty or the jurisdiction of a Member State or entitlements for fishing under a Member State fishing licence, including:

   (a) regulating the landing of catches by vessels flying the flag of New Zealand or a third country with respect to the quotas allocated to them or, only with respect to vessels flying the flag of a European Union Member State, requiring that a proportion of the total catch is landed in European Union ports;

   (b) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels;

   (c) according differential treatment pursuant to an existing or future bilateral agreement relating to fisheries; and

   (d) requiring the crew of a vessel flying the flag of a Member State to be nationals of Member States.

2. A fishing vessel is only entitled to fly the flag of a Member State if:

(a) it is wholly owned by:

(i) a company incorporated in the Union; or

(ii) a Member State national;

(b) its day-to-day operations are directed and controlled from within the European Union; and

(c) any charterer, manager or operator of the vessel is a company incorporated in the Union or a national of a Member State.

3. A commercial fishing licence granting the right to fish in the territorial waters of a Member State may only be granted to vessels flying the flag of a Member State.

4. The establishment of marine or inland aquaculture facilities.

5. Points (a), (b), (c) (other than with respect to most-favoured-nation treatment) and (d) of paragraph 1; point (a)(i), point (b) and (c) of paragraph 2, and paragraph 3 only apply to measures which are applicable to vessels or to enterprises irrespective of the nationality of their beneficial owners.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured nation treatment and Cross-border trade in services – Market access, National treatment:

In BG: Only vessels flying the flag of Bulgaria may take marine or river-living biological resources in the internal marine waters and the territorial sea of Bulgaria. A foreign ship (third country vessel) may not engage in commercial fishing in the exclusive economic zone of Bulgaria except on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode.

Existing measures:

BG: Article 49, Law on the maritime spaces, inland waterways and ports of the Republic of Bulgaria.

In FR: Nationals of non-European Union countries may not farm fish, shellfish or algae on French maritime State property.

(c) Collection, purification and distribution of water

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: For activities, including services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the supply of drinking water and water management.

Reservation No. 22 – Mining and energy related activities

Sector:	Mining and quarrying – energy producing materials; mining and quarrying – metal ores and other mining; Energy related activities – production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; and services incidental to energy distribution
Industry classification:	ISIC Rev. 3.1 10, 1110, 12, 120, 1200, 13, 14, 232, 233, 2330, 40, 401, 4010, 402, 4020, part of 4030, CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88, 887.
Obligations concerned:	Market access
	National treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Mining and Energy activities – general (ISIC Rev. 3.1 10, 1110, 13, 14, 232, 40, 401, 402, part of 403, 41; CPC 613, 62271, 63297, 7131, 742, 7422, 887 (other than advisory and consulting services))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: Where a Member State permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of New Zealand controlled by persons of a third country which accounts for more than 5 % of the Union's oil, natural gas or electricity imports, in order to guarantee the security of the energy supply of the Union as a whole, or of an individual Member State. This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.

This reservation does not apply to HR, HU and LT (for LT, only CPC 7131) with regard to the pipeline transport of fuels, nor to LV with regard to services incidental to energy distribution, nor to SI with regard to services incidental to the distribution of gas (ISIC Rev. 3.1 401, 402, CPC 7131, 887 other than advisory and consultancy services).

In CY: For the manufacture of refined petroleum products in so far as the investor is controlled by a person of a third country which accounts for more than 5 % of the Union's oil or natural gas imports, as well as to the manufacture of gas, distribution of gaseous fuels through mains on own account, the production, transmission and distribution of electricity, the pipeline transportation of fuels, services incidental to electricity and natural gas distribution other than advisory and consulting services, wholesale services of electricity, retailing services of motor fuel, electricity and non-bottled gas (ISIC Rev. 3.1 232, 4010, 4020, CPC 613, 62271, 63297, 7131, and 887 other than advisory and consulting services).

In FI: Transmission and distribution networks and systems of energy and of steam and hot water. Quantitative restrictions in the form of monopolies or exclusive rights for the importation of natural gas, and for the production and distribution of steam and hot water. Currently, natural monopolies and exclusive rights exist (ISIC Rev. 3.1 40, CPC 7131, 887 other than advisory and consultancy services).

In FR: Electricity and gas transmission systems and oil and gas pipeline transport (CPC 7131).

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

In BE: Energy distribution services, and services incidental to energy distribution (CPC 887 other than consultancy services).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – National treatment, Local presence:

In BE: For energy transmission services, regarding the types of legal entities and the treatment of public or private operators to whom Belgium has conferred exclusive rights. Establishment is required within the Union (ISIC Rev. 3.1 4010, CPC 71310).

In BG: For services incidental to energy distribution (part of CPC 88).

In PT: For the production, transmission and distribution of electricity, the manufacturing of gas, the pipeline transportation of fuels, wholesale services of electricity, retailing services of electricity and non-bottled gas, and services incidental to electricity and natural gas distribution. Concessions for electricity and gas sectors are assigned only to limited companies with their headquarters and effective management in Portugal (ISIC Rev. 3.1 232, 4010, 4020, CPC 7131, 7422, 887 other than advisory and consulting services).

In SK: Authorisation is required for the production, transmission and distribution of electricity, manufacture of gas and distribution of gaseous fuels, production and distribution of steam and hot water, pipeline transportation of fuels, wholesale and retail of electricity, steam and hot water, and services incidental to energy distribution, including services in the areas of energy efficiency, energy savings and energy audit. An economic needs test is applied and the application may be denied only if the market is saturated. For all those activities, an authorisation may only be granted to a natural person with permanent residency in the EEA or a juridical person of the EEA.

With respect to Investment liberalisation – Market access, National treatment, Local presence:

In BE: With the exception of the mining of metal ores and other mining and quarrying, enterprises controlled by natural or juridical persons of a third country which accounts for more than 5 % of the Union's oil or natural gas or electricity imports may be prohibited from obtaining control of the activity. Incorporation is required (no branches) (ISIC Rev. 3.1 10, 1110, 13, 14, 232, part of 4010, part of 4020, part of 4030).

Existing measures:

EU: Directive (EU) 2019/944 of the European Parliament and of the Council[61]; and Directive 2009/73/EC of the European Parliament and of the Council[62].

BG: Energy Act.

CY: The Petroleum (pipelines) Law, Chapter 273 as amended; The Petroleum Law Chapter 272 as amended; The Petroleum and Fuel Specifications Laws of 2003, Law 148(I)/2003 as amended; and

The Regulating of the Gas Market Laws of 2004, Law 183(I)/2004 as amended.

FI: Sähkömarkkinalaki (Electricity Market Act) (386/1995); Maakaasumarkkinalaki (Natural Gas Market Act) (587/2017).

FR: Code de l'énergie.

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61 Directive (EU) 2019/944 of the European Parliament and of the Council of 5 June 2019 on common rules for the internal market for electricity and amending Directive 2012/27/EU (OJ L 158, 14.6.2019, p. 125).

62 Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas and repealing Directive 2003/55/EC (OJ L 211, 14.8.2009, p. 94).

PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October – Natural Gas; Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and Decree-Law 31/2006, 15 February – Crude oil/Petroleum products.

SK: Act 51/1988 on Mining, Explosives and State Mining Administration;

Act 569/2007 on Geological Works;

Act 251/2012 on Energy; and Act 657/2004 on Thermal Energy.

(b) Electricity (ISIC Rev. 3.1 40, 401; CPC 62271, 887 (other than advisory and consulting services))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment:

In CY: The generation, transmission, distribution and supply of electricity: persons may apply to CERA for a license only (a) in the case of a natural person if they are a national of and resident in the European Union, or (b) in the case of a juridical person, if it is established in the, constituted under the law of a Member State and has its registered office, central administration or principal place of business within the Union.

In FI: The importation of electricity. With respect to Cross-border trade, the wholesale and retail of electricity.

In FR: Only companies where 100 % of the capital is held by the French State, by another public sector organisation or by Electricité de France (EDF), may own and operate electricity transmission or distribution systems.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In BG: For the production of electricity and the production of heat.

In LT: Wholesale and retail services and trading of electricity that originates from non-safe nuclear sources.

In PT: The activities of electricity transmission and distribution are carried out through exclusive concessions of public service.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Local presence:

In BE: An individual authorisation for the production of electricity of a capacity of 25 MW or above requires establishment in the European Union, or in another State which has a regime similar to that enforced by Directive 96/92/EC of the European Parliament and of the Council[63] in place, and where the company has an effective and continuous link with the economy.

The production of electricity within the offshore territory of Belgium is subject to obtaining a concession and a joint venture obligation with a juridical person of the European Union, or of a country having a regime similar to that of Directive 2003/54/EC of the European Parliament and of the Council[64], particularly with regard to conditions relating to authorisation and selection.

Additionally, the juridical person should have its central administration or its head office in a Member State of the Union or a country meeting the above criteria, where it has an effective and continuous link with the economy.

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63 Directive 96/92/EC of the European Parliament and of the Council of 19 December 1996 concerning common rules for the internal market in electricity (OJ L 27, 30.1.1997, p. 20).

64 Directive 2003/54/EC of the European Parliament and of the Council of 26 June 2003 concerning common rules for the internal market in electricity and repealing Directive 96/92/EC (OJ L 176, 15.7.2003, p. 37).

The construction of electrical power lines which link offshore production to the transmission network of Elia requires authorisation and the company must meet the previously specified conditions, except for the joint venture requirement.

With respect to Cross-border trade in services – National treatment, Local presence:

In BE: Authorisation is necessary for the supply of electricity by an intermediary having customers established in Belgium who are connected to the national grid system or to a direct line whose nominal voltage is higher than 70,000 volts. That authorisation may only be granted to a person of the EEA.

With respect to Investment liberalisation – Market access:

In FR: For the production of electricity.

Existing measures:

BE: Arrêté Royal du 11 octobre 2000 fixant les critères et la procédure d'octroi des autorisations individuelles préalables à la construction de lignes directes;

Arrêté Royal du 20 décembre 2000 relatif aux conditions et à la procédure d'octroi des concessions domaniales pour la construction et l'exploitation d'installations de production d'électricité à partir de l'eau, des courants ou des vents, dans les espaces marins sur lesquels la Belgique peut exercer sa juridiction conformément au droit international de la mer; and Arrêté Royal du 12 mars 2002 relatif aux modalités de pose de câbles d'énergie électrique qui pénètrent dans la mer territoriale ou dans le territoire national ou qui sont installés ou utilisés dans le cadre de l'exploration du plateau continental, de l'exploitation des ressources minérales et autres ressources non vivantes ou de l'exploitation d'îles artificielles, d'installations ou d'ouvrages relevant de la juridiction belge.

Arrêté royal relatif aux autorisations de fourniture d'électricité par des intermédiaires et aux règles de conduite applicables à ceux-ci;

Arrêté royal du 12 juin 2001 relatif aux conditions générales de fourniture de gaz naturel et aux conditions d'octroi des autorisations de fourniture de gaz naturel.

CY: The Regulation of the Electricity Market Law of 2021.

FI: Sähkömarkkinalak (Electricity Market Act) 588/2013.

FR: Code de l'énergie.

LT: Republic of Lithuania Law on Necessary Measures of Protection against the Threats Posed by Unsafe Nuclear Power Plants in Third Countries nuclear electrical threats from third countries of 20 April 2017 No XIII-306 (last amendment 19 December 2019, No XIII-2705).

PT: Decree-Law 215-A/2012; and

Decree-Law 215-B/2012, 8 October – Electricity.

(c) Fuels, gas, crude oil or petroleum products (ISIC Rev. 3.1 232, 40, 402; CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88, 887 (other than advisory and consulting services))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment:

In CY: For the manufacture of refined petroleum products in so far as the investor is controlled by a natural or juridical person of a third country which accounts for more than 5 % of the Union's oil or natural gas imports, as well as to the manufacture of gas, distribution of gaseous fuels through mains on own account, the pipeline transportation of fuels, services incidental to natural gas distribution other than advisory and consulting services, wholesale services or retailing services of motor fuel and non-bottled gas.

In FI: To prevent control or ownership of a liquefied natural gas (LNG) terminal (including those parts of the LNG terminal used for storage or re-gasification of LNG) by foreign natural or juridical persons for energy security reasons.

In FR: For reasons of national energy security, only companies in which 100 % of the capital is held by the French State, by another public sector organisation or by ENGIE, may own and operate gas transmission or distribution systems.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In BE: For bulk storage services of gas, regarding the types of legal entities and the treatment of public or private operators to whom Belgium has conferred exclusive rights. Establishment is required within the Union for bulk storage services of gas (part of CPC 742).

In BG: For pipeline transportation, storage and warehousing of petroleum and natural gas, including transit transmission (CPC 71310, part of CPC 742).

In PT: For the Cross-border supply of storage and warehousing services of fuels transported through pipelines (natural gas). Also, concessions relating to the transmission, distribution and underground storage of natural gas and the reception, storage and regasification terminal of LNG are awarded through contracts concession, following public calls for tenders (CPC 7131, CPC 7422).

With respect to Cross-border trade in services – Market access, National treatment, Local presence:

In BE: The pipeline transport of natural gas and other fuels is subject to an authorisation requirement. An authorisation may only be granted to a person established in a Member State (in accordance with Article 3 of the AR of 14 May 2002).

Where authorisation is requested by a company:

(a) the company must be established in accordance with Belgian law, or the law of another Member State, or the law of a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council[65]; and

(b) the company must hold its administrative seat, its principal establishment or its head office within a Member State, or a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC, provided that the activity of this establishment or head office represents an effective and continuous link with the economy of the country concerned (CPC 7131).

[65] Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas (OJ L 204, 21.7.1998, p. 1).

In BE: In general the supply of natural gas to customers (customers being both distribution companies and consumers whose overall combined consumption of gas arising from all points of supply attains a minimum level of one million cubic metres per year) established in Belgium is subject to an individual authorisation provided by the Minister, except where the supplier is a distribution company using its own distribution network. Such an authorisation may only be granted to persons of the Union.

With respect to Cross-border trade in services – Local presence:

In CY: For the Cross-border supply of storage and warehousing services of fuels transported through pipelines, and the retail sales of fuel oil and bottled gas other than by mail order (CPC 613, CPC 62271, CPC 63297, CPC 7131, CPC 742).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In HU: The supply of pipeline transport services requires establishment. Services may only be provided through a Contract of Concession granted by the state or the local authority. The supply of this service is regulated by the Hungarian Concession Law (CPC 7131).

With respect to Cross-border trade in services – Market access:

In LT: For pipeline transportation of fuels and services auxiliary to pipeline transport of goods other than fuel.

Existing measures:

BE: Arrêté Royal du 14 mai 2002 relatif à l'autorisation de transport de produits gazeux et autres par canalisations; and

Loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations (article 8.2).

BG: Energy Act.

CY: The Regulating of the Gas Market Laws of 2004, Law 183(I)/2004 as amended;

The Petroleum (Pipelines) Law, Chapter 273;

The Petroleum Law Chapter 272 as amended; and

The Petroleum and Fuel Specifications Laws of 2003, Law 148(I)/2003 as amended.

FI: Maakaasumarkkinalaki (Natural Gas Market Act) (587/2017).

FR: Code de l'énergie.

HU: Act XVI of 1991 about Concessions.

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973.

PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October – Natural Gas; Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and Decree-Law 31/2006, 15 February – Crude oil/Petroleum products.

(d) Nuclear (ISIC Rev. 3.1 12, 3.1 23, 120, 1200, 233, 2330, 40, part of 4010, CPC 887))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In DE: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In AT and FI: for the production, processing, distribution or transportation of nuclear material and generation or distribution of nuclear-based energy.

In BE: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements:

In HU and SE: For the processing of nuclear fuel and nuclear-based electricity generation.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In BG: For the processing of fissionable and fusionable materials or the materials from which they are derived, as well as to the trade therewith, to the maintenance and repair of equipment and systems in nuclear energy production facilities, to the transportation of those materials and the refuse and waste matter of their processing, to the use of ionising radiation, and with respect to all other services relating to the use of nuclear energy for peaceful purposes (including engineering and consulting services and services relating to software etc.).

With respect to Investment liberalisation – Market access, National treatment:

In FR: The manufacturing, production, processing, generation, distribution or transportation of nuclear material must respect the obligations of the Euratom Agreement.

Existing measures:

AT: Bundesverfassungsgesetz für ein atomfreies Österreich (Constitutional Act for a Non-nuclear Austria) BGBl. I Nr. 149/1999.

BG: Safe Use of Nuclear Energy Act.

FI: Ydinenergialaki (Nuclear Energy Act) (990/1987).

HU: Act CXVI of 1996 on Nuclear Energy; and

Government Decree Nr. 72/2000 on Nuclear Energy.

SE: The Swedish Environmental Code (1998:808); and Law on Nuclear Technology Activities (1984:3).

Reservation No. 23 – Other services not included elsewhere

Sector:	Other services not included elsewhere
Industry classification:	CPC 9703, part of CPC 612, part of CPC 621, part of CPC 625, part of 85990
Obligations concerned:	Market access
	National treatment
	Performance requirements
	Senior management and boards of directors
	Local presence
Chapter:	Investment liberalisation and trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Funeral, cremation services and undertaking services (CPC 9703)

With respect to Investment liberalisation – Market access:

In FI: Cremation services and operation or maintenance of cemeteries and graveyards may only be performed by the state, municipalities, parishes, religious communities or non-profit foundations or societies.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment, Local presence:

In DE: Only juridical persons established under public law may operate a cemetery. The creation and operation of cemeteries and services related to funerals.

In PT: Commercial presence is required to provide funeral and undertaking services. EEA nationality is required in order to become a technical manager for entities providing funeral and undertaking services.

In SE: Church of Sweden or local authority monopoly on cremation and funeral services.

In CY, SI: Funeral, cremation and undertaking services.

Existing measures:

FI: Hautaustoimilaki (Act on Burial Service) (457/2003).

PT: Decree-Law 10/2015, of 16 January, alterado p/ Lei 15/2018, 27 março.

SE: Begravningslag (1990:1144) (Act of Burials); Begravningsförordningen (1990:1147) (Ordinance of Burials).

(b) Other business-related services

With respect to Cross-border trade in services – Market access:

In FI: Require establishment in Finland or elsewhere in the EEA in order to provide electronic identification services.

Existing measures:

FI: Laki vahvasta sähköisestä tunnistamisesta ja sähköisistä luottamuspalveluista 617/2009 (Act on Strong Electronic Identification and Electronic Trust Services 617/2009).

(c) New services

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Performance requirements and Cross-border trade in services – Market access, National treatment, Local presence:

The EU: For the provision of new services other than those classified in the United Nations Provisional Central Product Classification (CPC), 1991.

Schedule of New Zealand

Explanatory notes

For greater certainty, the measures that New Zealand may take in accordance with Article 10.64 (Prudential carve-out), provided they meet the requirements of that Article, include those governing:

(a) licensing, registration or authorisation as a financial institution or Cross-border financial service supplier, and corresponding requirements;

(b) juridical form, including legal incorporation requirements for systemically important financial institutions, limitations on deposit-taking activities of branches of overseas banks, and corresponding requirements, and requirements pertaining to directors and senior management of a financial institution or Cross-border financial service supplier;

(c) capital, related party exposures, liquidity, disclosure and other risk management requirements;

(d) payment, clearance and settlement systems (including securities systems);

(e) anti-money laundering and countering financing of terrorism; and

(f) distress or failure of a financial institution or Cross-border financial service supplier.

Sector	All Sectors
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17) Local presence (Article 10.15) Market access (Article 10.14 and Article 10.5) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to: (a) the provision of public law enforcement and correctional services; and (b) the following, to the extent that they are social services established for a public purpose: (i) childcare; (ii) health; (iii) income security and insurance; (iv) public education; (v) public housing; (vi) public training; (vii) public transport; (viii) public utilities; (ix) refuse disposal; (x) sanitation; (xi) sewage; (xii) waste water management; (xiii) waste management; (xiv) social security and insurance; and (xv) social welfare.

Sector	Financial services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Local presence (Article 10.15) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8) Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to the supply of: (a) compulsory social insurance for personal injury caused by accident, work related gradual process disease and infection, and treatment injury; and (b) disaster insurance for residential property for replacement cover up to a defined statutory maximum.
Existing measures	Accident Compensation Act 2001 Earthquake Commission Act 1993

Sector	Financial services
Obligations concerned	National treatment (Article 10.16) Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services (a) New Zealand reserves the right to adopt or maintain any measures with respect to insurance and insurance-related services, except for: (i) insurance of risk relating to: A. maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported; the vehicle transporting the goods; and any liability deriving therefrom; and B. goods in international transit; C. credit and suretyship; D. land vehicles including motor vehicles; E. fire and natural forces; F. other damage to property; G. general liability; H. miscellaneous financial loss; and I. difference in conditions and difference in limits, where the difference in conditions or difference in limits cover is provided under a master policy issued by an insurer to cover risks across multiple jurisdictions; (ii) reinsurance and retrocession as referred to in point (B) of the definition of "financial service" in Article 10.63 (Definitions); (iii) services auxiliary to insurance, as referred to in point (D) of the definition of "financial service" in Article 10.63 (Definitions); and (iv) insurance intermediation, such as brokerage and agency, as referred to in point (C) of the definition of "financial service" in Article 10.63 (Definitions), of insurance risks relating to services listed in point (i).

	(b) Paragraph (a) does not permit suppliers of the services listed in points (a)(i)(C)-(I) to provide a service to a retail client. (c) In this entry, for New Zealand, "retail client" means: (i) natural person; or (ii) a retail client as defined in clause 3 of schedule 5 of the Financial Markets Conduct Act 2013. (d) New Zealand reserves the right to adopt or maintain any measures with respect to banking and other financial services (excluding insurance), except for: (i) provision and transfer of financial information and financial data processing and related software, as referred to in point (K) of the definition of "financial service" in Article 10.63 (Definitions); (ii) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services, as referred to in point (L) of the definition of "financial service" in Article 10.63 (Definitions); (iii) portfolio management services by a financial services supplier of the European Union to: A. a registered scheme; or B. an insurance company. (e) For the purposes of the commitment made in point (d)(iii): (i) a "registered scheme" means a registered scheme as defined under the Financial Markets Conduct Act 2013; (ii) "portfolio management" means managing a portfolio in accordance with a mandate given by a client on a discretionary client-by-client basis and where such portfolio includes one or more financial instruments; and (iii) portfolio management services do not include: A. custodial services; B. trustee services; or C. execution services.

Sector	Financial services Banking and other financial services (excluding insurance)
Obligations concerned	National treatment (Article 10.6) Market access (Article 10.14 and Article 10.5) Senior management and boards of directors (Article 10.8)
Description	Cross border trade in services and investment New Zealand reserves the right to adopt or maintain any measures with respect to the establishment or operation of any unit trust, market or other facility established for the trade in, or allotment or management of, securities in the co-operative dairy company arising from the amalgamation authorised under the Dairy Industry Restructuring Act 2001 (or any successor body).

Sector	Financial services Banking and other financial services (excluding insurance)
Obligations concerned	National treatment (Article 10.6) Market access (Article 10.14 and Article 10.5)
Description	Cross border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to the establishment or operation of an exchange, securities market or futures market. For greater certainty, this reservation does not apply to a financial institution participating in, or seeking to participate in, any such exchange, securities market, or futures market.

Sector	Financial services Insurance and insurance-related services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5)
Description	Cross border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to insurance and insurance-related services for industry marketing boards established for products under the following CPC codes: a) 01, except 01110 and 01340 (products of agriculture, horticulture and market gardening, except wheat and kiwifruit); b) 02 (live animals and animal products); c) 211, except 21111, 21112, 21115, 21116 and 21119 (meat and meat products, except beef, sheep meat, poultry and offal); d) 213-216 (prepared and preserved vegetables, fruit juices and vegetable juices, prepared and preserved fruit and nuts, animal and vegetable oils and fats); e) 22 (dairy); f) 2399 (other food products); and g) 261, except for 2613, 2614, 2615, 02961, 02962 and 02963 (natural textile fibres prepared for spinning, excluding wool).
Existing measures	Commodity Levies Act 1990

Sector	Financial services Insurance and insurance-related services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5)
Description	Cross border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to insurance and insurance-related services for industry marketing boards established for products under the following CPC codes: a) 01, except 01110 and 01340 (products of agriculture, horticulture and market gardening, except wheat and kiwifruit); b) 02 (live animals and animal products); c) 211, except 21111, 21112, 21115, 21116 and 21119 (meat and meat products, except beef, sheep meat, poultry and offal); d) 213-216 (prepared and preserved vegetables, fruit juices and vegetable juices, prepared and preserved fruit and nuts, animal and vegetable oils and fats); e) 22 (dairy); f) 2399 (other food products); and g) 261, except for 2613, 2614, 2615, 02961, 02962 and 02963 (natural textile fibres prepared for spinning, excluding wool).
Existing measures	Commodity Levies Act 1990

Sector	Financial services
Obligations concerned	Local presence (Article 10.15)
Description	Cross-border trade in services New Zealand reserves the right to adopt or maintain any measures with respect to: (a) insurance and insurance-related services, except for: (i) insurance of risk relating to: A. maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported; the vehicle transporting the goods; and any liability deriving therefrom; and B. goods in international transit; (ii) reinsurance and retrocession as referred to in point (B) of the definition of "financial service" in Article 10.63 (Definitions); and (iii) services auxiliary to insurance, as referred to in point (C) of the definition of "financial service" in Article 10.63 (Definitions); (b) banking and other financial services (excluding insurance), except for: (i) provision and transfer of financial information and financial data processing and related software, as referred to in point (K) of the definition of "financial service" in Article 10.63 (Definitions); and (ii) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services, as referred to in point (L) of the definition of "financial service" in Article 10.63 (Definitions).

Sector	All sectors
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Local presence (Article 10.15) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment and distribution of drinking water.

Sector	All sectors
Obligations concerned	Market access (Article 10.14 and Article 10.15) National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Local presence (Article 10.15) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt and maintain any measure solely as part of the act of devolving a service that is provided in the exercise of governmental authority at the date of entry into force of this Agreement. Such measures may include: (a) restricting the number of service suppliers; (b) allowing an enterprise, wholly or majority owned by the Government of New Zealand, to be the sole service supplier or one amongst a limited number of service suppliers; (c) imposing restrictions on the composition of senior management and boards of directors; (d) requiring local presence; and (e) specifying the juridical form of the service supplier.

Sector	All sectors
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment Where the New Zealand Government wholly owns or has effective control over an enterprise, then New Zealand reserves the right to adopt or maintain any measures regarding the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to New Zealand nationals.

Sector	All sectors
Obligations concerned	Market access (Article 10.5) National treatment (Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Investment New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of overseas investment that require approval under New Zealand's overseas investment regime. For transparency purposes those categories, as set out in Annex 10-A (Existing measures) – New Zealand – 6 are: (a) acquisition or control by non-government sources of 25 % or more of any class of shares[66] or voting power[67] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$ 200 million;

[66] For greater certainty, the term "shares" includes shares and other types of securities.

[67] For greater certainty, "voting power" includes the power to control the composition of 25% or more of the governing body of the New Zealand entity.

	(b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$ 200 million; (c) acquisition or control by government sources of 25 % or more of any class of shares[68] or voting power[69] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$ 200 million; (d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$ 200 million; (e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and (f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.
Existing measures	Overseas Investment Act 2005 Fisheries Act 1996 Overseas Investment Regulations 2005

[68] For greater certainty, the term "shares" includes shares and other types of securities.

[69] For greater certainty, "voting power" includes the power to control the composition of 25 % or more of the governing body of the New Zealand entity.

Sector	All sectors
Obligations concerned	Most-favoured-nation treatment (Article 10.17 and Article 10.7)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to a Party or a non-Party under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. For greater certainty, this includes, in respect of agreements on the liberalisation of trade in goods, services or investment, any measures taken as part of a wider process of economic integration or trade liberalisation between the parties to such agreements. New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to a Party or a non-Party under any international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; and (c) maritime matters.

Sector	All sectors
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Local presence (Article 10.15)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure regarding the control, management or use of: (a) protected areas, being areas established under and subject to the control of legislation, including resources on land and interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation, and scenery preservation; or (b) species owned under an enactment by the Crown or that are protected by or under an enactment.
Existing measures	Conservation Act 1987 and the enactments listed in: Schedule 1 of the Conservation Act 1987 Resource Management Act 1991 Local Government Act 1974

Sector	All sectors
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Senior management and boards of directors (Article 10.8) Market access (Article 10.14 and Article 10.5) Performance requirements (Article 10.9)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any nationality or residency measures in relation to: a) animal welfare; and b) the preservation of plant, animal and human life and health, including in particular: (i) food safety of domestic and exported foods; (ii) animal feeds; (iii) food standards; (iv) biosecurity; (v) biodiversity; and (vi) certification of the plant or animal health status of goods. New Zealand also reserves the right to adopt or maintain any measures requiring the purchase in its territory of compliance, monitoring and similar services to ensure that regulatory requirements relating to the following matters are met: (i) animal welfare (ii) food safety of domestic and exported foods; (iii) animal feeds; (iv) food standards; (v) biosecurity; (vi) biodiversity;

	(vii) certification of the plant or animal health status of goods; (viii) climate change mitigation; and (ix) sustainability. Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Sanitary and phytosanitary measures), or the obligations of the SPS Agreement or the Sanitary Agreement. Nothing in this reservation shall be construed to derogate from the obligations of Chapter 9 (Technical barriers to trade), or the obligations of the TBT Agreement.

Sector	All sectors
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
Existing measures	Resource Management Act 1991 Marine and Coastal Area (Takutai Moana) Act 2011 Continental Shelf Act 1964 Crown Minerals Act 1991 Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012

Sector	Business services Fire services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to the provision of fire prevention and firefighting services, excluding aerial firefighting services. The reservation with respect to market access (Investment) only relates to the supply of services via commercial presence.
Existing measures	Fire and Emergency New Zealand Act 2017

Sector	Business services Research and development
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to: (a) research and development services carried out by State funded tertiary institutions or by Crown Research Institutes when such research is conducted for a public purpose; or (b) research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences, i.e. CPC 8510.

Sector	Business services Technical testing and analysis services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measures in respect of: (a) composition and purity testing and analysis services (CPC 86761); (b) technical inspection services (CPC 86764); (c) other technical testing and analysis services (CPC 86769); (d) geological, geophysical and other scientific prospecting services (CPC 86751); and (e) drug testing services.

Sector	Business services Fisheries and aquaculture Services related to fisheries and aquaculture
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Local presence (Article 10.15) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the United Nations Convention on the Law of the Sea.
Existing measures	Fisheries Act 1996 Aquaculture Reform Act 2004

Sector	Business services Energy Manufacturing Wholesale trade Retail
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Local presence (Article 10.15) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution or retail of nuclear energy, including setting conditions for persons to do so.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measures with respect to: (a) the holding of shares in the co-operative dairy company arising from the amalgamation authorised under the Dairy Industry Restructuring Act 2001 (or any successor body); and (b) the disposition of assets of that company or its successor bodies.
Existing measures	Dairy Industry Restructuring Act 2001

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measures with respect to the export marketing of fresh kiwifruit to all markets other than Australia.
Existing measures	Kiwifruit Industry Restructuring Act 1999 and Regulations

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to: (a) specifying the terms and conditions for the establishment and operation of any government endorsed allocation scheme for the rights to the distribution of export products falling within the HS categories covered by the Agreement on Agriculture to markets where tariff quotas, country-specific preferences or other measures of similar effect are in force; and (b) the allocation of distribution rights to wholesale trade service suppliers pursuant to the establishment or operation of such an allocation scheme. This entry is not intended to have the effect of prohibiting all investment in the provision of wholesale trade and distribution services relating to goods in the HS chapters covered by the Agreement on Agriculture. The entry applies in respect of investment to the extent that the services sectors specified in this reservation are a subset of agricultural products subject to tariff quotas, country-specific preferences or other measures of similar effect.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	Market access (Article10.5) Senior management and boards of directors (Article 10.8)
Description	Investment New Zealand reserves the right to adopt or maintain any measure necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as "export marketing strategies") for the export marketing of products derived from: (a) agriculture; (b) beekeeping; (c) horticulture; (d) arboriculture; (e) arable farming; and (f) the farming of animals, where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated. For the avoidance of doubt, mandatory marketing plans, in the context of this reservation, exclude measures limiting the number of market participants or limiting the volume of exports. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.
Existing measures	New Zealand Horticulture Export Authority Act 1987

Sector	Health and social services
Obligations concerned	Most-favoured-nation treatment (Article 10.17 and Article 10.7) Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to all service suppliers and investors for the supply of adoption services. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.
Existing measures:	Adoption Act 1995 Adoption (Inter-country) Act 1997

Sector	Recreation, cultural and sporting
Obligations concerned	Market access (Article 10.14 and Article 10.5) National treatment (Article 10.16 and Article 10.6) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to gambling, betting and prostitution services.
Existing measures	Gambling Act 2003 and Regulations Prostitution Reform Act 2003 Racing Act 2003 Racing (Harm Prevention and Minimisation) Regulations 2004 Racing (New Zealand Greyhound Racing Association Incorporated) Order 2009

Sector	Recreation, cultural and sporting Library, archive, museum and other cultural services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Local presence (Article 10.15) Performance requirements (Article 10.9)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measures in respect of: (a) cultural heritage of national value, including ethnological, archaeological, historical, literary, artistic, scientific or technological heritage, as well as collections that are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions; (b) public archives; (c) library and museum services; and (d) services for the preservation of historical or sacred sites or historical buildings.

Sector	Transport Maritime services
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Market access (Article 10.14 and Article 10.5) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to: (a) the carriage by sea of passengers or cargo between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port in New Zealand (maritime cabotage), with the exception of the movement of empty containers; (b) feeder services; (c) the establishment of a registered company for the purpose of operating a fleet under the New Zealand flag; and (d) the registration of vessels in New Zealand.

Sector	Distribution services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure for public health or social policy purposes with respect to wholesale and retail trade services of tobacco products and alcoholic beverages.

Sector	All sectors
Obligations concerned	National treatment (Article 10.6) Performance requirements (Article 10.9)
Description	Investment New Zealand reserves the right to adopt or maintain any taxation measure with respect to the sale, purchase or transfer of residential property (including interests that arise via leases, financing and profit sharing arrangements, and acquisition of interests in enterprises that own residential property). For greater certainty, residential property does not include non-residential commercial real estate.

Sector	All sectors
Obligations concerned	Senior management and board of directors (Article 10.9)
Description	Investment New Zealand reserves the right to adopt or maintain any measure to require: (a) one member of a Board of Directors to be a New Zealand national; or (b) a minority of a Board of Directors to be a New Zealand national, where that requirement would not materially impair the ability of the investor to exercise control over its enterprise, provided that the requirement is for the purpose of securing compliance with laws or regulations that are not inconsistent with the provisions of this Agreement.
Existing measures	Companies Act 1993 Limited Partnerships Act 2008

Sector	All sectors
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Local presence (Article 10.15) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8) Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain measures it deems necessary to protect or promote Māori rights, interests, duties and responsibilities in respect of trade enabled by electronic means, including in fulfilment of its obligations under te Tiriti o Waitangi/the Treaty of Waitangi, provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in services and investment. The Parties agree that the interpretation of te Tiriti o Waitangi/the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement.

Sector	Communication services Postal and courier services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment
	New Zealand reserves the right to adopt or maintain any measure that would impose on postal operators who engage in anti-competitive behaviour, additional conditions for operation in the market or deregistration. New Zealand reserves the right to adopt or maintain any measure that would allow it to restrict the issue of postage stamps bearing the words "New Zealand".[70] The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

[70] The issue of stamps bearing the words "New Zealand" to Universal Postal Union designated operators except where the words "New Zealand" form part of the name of the operator issuing the stamps.

Sector	Distribution services Commission agents' services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC Codes: (a) CPC 62113-62115; (b) CPC 62117-62118; (c) CPC 62111 except for 02961-02963 (ovine wool); (d) CPC 62112 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and (e) CPC 62116 except for 2613-2615 (ovine wool). In respect of sectors falling within the following CPC codes: (a) CPC 62111 only in respect of 02961-02963 (ovine wool); (b) CPC 62112 only in respect of CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and (c) CPC 62116 only in respect of 2613-2615 (ovine wool). New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to: (a) the allocation of distribution rights related to exports of products to export markets where tariff quotas, country specific preferences and other measures of similar effect place limitations on the numbers of services suppliers, total value of services transactions or numbers of services operations; and (b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Distribution services Wholesale trade services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC codes: (a) CPC 6223-6226, and 6228; (b) CPC 6221 except for 02961-02963 (ovine wool); (c) CPC 6222 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin); and (d) CPC 62277 except for 2613-2615 (ovine wool). In respect of sectors falling within the following CPC codes: (a) CPC 6221 only in respect of 02961-02963 (ovine wool); (b) CPC 6222 only in respect of CPC 21111, 21112, 21115, (c) 21116 and 21119 (edible offals of bovine and ovine origin); and (d) CPC 62277 only in respect of 2613-2615 (ovine wool). New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to: (a) the allocation of distribution rights related to exports of products to export markets where tariff quotas, country specific preferences and other measures of similar effect place limitations on the numbers of services suppliers, total value of services transactions or numbers of services operations; and (b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Air and maritime transport Selling and marketing of air and maritime transport services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to products covered under CPC 01, 02, 211, 213 to 216, 22, 2399 and 261 (except for marketing and sales relating to CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin), CPC 2613 and 2615 (ovine wool), and CPC 02961 to 02963 (ovine wool)). The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Maritime transport International transport
Obligations concerned	Market access (Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to the establishment of a registered company for the purpose of operating a fleet under the New Zealand flag. This reservation relates to services covered under CPC Code 7211 (passenger transportation, except cabotage) and 7212 (freight transportation, except cabotage). The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Professional services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) auctioneering services; (b) insolvency and receivership services; (c) map-making services; (d) franchising services; (e) patent agent services; (f) trademark agent services; (g) quantity surveying and services; (h) scientific and technical consulting services; (i) printing and publishing services; and (j) research and development on social sciences and humanities. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Business services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) leasing or rental services concerning containers; (b) licencing of intellectual property, including trademarks; (c) licencing of research and development products; (c) licencing of entertainment, literary or artistic originals; (e) mineral exploration and evaluation; (f) security system services; (g) guard services; (h) investigation services; (i) security consulting services; (j) armoured car services; and (k) other security services. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Maintenance and repair services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to maintenance and repair services for: (a) fabricated metal products, machinery and equipment; (b) other machinery and equipment; (c) electrical household appliances; (d) telecommunication equipment and apparatus; (e) medical, precision and optical instruments; (f) consumer electronics; (g) commercial and industrial machinery; (h) elevators and escalators; and (i) other equipment. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Health services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) private health and social services; and (b) services provided by midwives, nurses, physiotherapists and para-medical personnel. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Recreational, cultural and sporting services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to recreational, cultural and sporting services. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Transport services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) pilotage and berthing services; (b) rental of vessels with crew for maritime transport services; (c) pushing and towing services (maritime); (d) local water transport services of passengers; (e) rental services of water vessels with operator; (f) cross-border supply of maritime container handling services[71] from the territory of the European Union into the territory of New Zealand. This reservation does not apply to (i) transhipment (board to board or via the quay) or (ii) the use of on board cargo handling equipment.

[71] Maritime Container Handling Services means activities exercised by stevedoring companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:
(a) the loading and discharging of containers to and from a ship:
(b) the lashing and unlashing of containers; and
(c) the reception and delivery, and safekeeping, of containers before shipment or after discharge.

	(g) maintenance and repair of vessels; (h) vessel salvage and refloating services; (i) internal waterways transport; (j) freight transport for internal waterways transport; (k) passenger transportation (internal waterways); (l) pushing and towing services for internal waterways transport; (m) rental of vessels with crew for internal waterways transport; (n) supporting services for internal waterways transport; (o) control, inspection and surveillance of airport and heliports; (p) space transport services of passengers; (q) space transport services of freight; (r) supporting services for space transport; (s) supporting services for rail transport services; (t) road transport services for mail; (u) maintenance and repair of road transport equipment; (v) parking lot services; (q) supporting services for road transport services; (x) supply of desalinated water to ships berthed at ports or in territorial waters; and (y) shipbuilding and repairing, and marine engine services. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Utilities services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) energy services; (b) oil and other hydrocarbon services; (c) services supporting the petroleum industry; (d) services related to oil and gas resources; (e) services incidental to energy distribution; and (f) electricity, gas and water distribution (on own account). The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Other services
Obligations concerned	Market access (Article 10.14 and Article 10.5)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) handicraft industries; (b) market research and public opinion polling services (CPC 8640); (c) packaging services (CPC 8760);

	(d) cemeteries and cremation services (CPC 9703); (e) jewellery design; (f) support services to aquaculture; (g) services provided to extraterritorial organisations and bodies (CPC 9900); (h) domestic services (CPC 87204); (i) ccosmetic treatment, manicuring and pedicuring services (CPC 97022); (j) hairdressing and barbers services (CPC 97021); (k) beauty and physical well-being services (CPC 97029); (l) grant giving services; (m) weather forecasting and meteorological services; (n) services furnished by political organisations (CPC 95920); (o) services furnished by other membership organisations (CPC 9599); (p) services furnished by trade unions (CPC 9520); (q) services furnished by human rights organisations; (r) services furnished by business, employers and professional organisations (CPC 951); (s) specialty design services (except interior design services); (t) design originals; and (u) combined office administration services. The reservation with respect to market access (Investment) only relates to the supply of a service via commercial presence.

Sector	Other services not included elsewhere
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Local presence (Article 10.15) Market access (Article 10.14 and Article 10.5) Performance requirements (Article 10.9) Senior management and boards of directors (Article 10.8)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure with respect to the provision of new services other than those classified in the CPC.

Sector	All sectors – movement of natural persons
Obligations concerned	Market access (Article 10.14)
Description	Cross-border trade in services New Zealand reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to the provisions of Section D (Entry and temporary stay of natural persons for business purposes) of Chapter 10 (Investment liberalisation and trade in services) that is not inconsistent with New Zealand's obligations under GATS.

Sector	All sectors
Obligations concerned	National treatment (Article 10.16 and Article 10.6) Most-favoured-nation treatment (Article 10.17 and Article 10.7) Senior management and boards of directors (Article 10.8) Performance requirements (Article 10.9)
Description	Cross-border trade in services and investment New Zealand reserves the right to adopt or maintain any measure necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value.[72]

[72] "Creative arts" include ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft – such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo) – literature, language arts, creative online content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution and interpretation of the arts; and the study and technical development of these art forms and activities.

ANNEX 10-C

BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES,
INTRA-CORPORATE TRANSFEREES AND SHORT-TERM BUSINESS VISITORS

1. Articles 10.21 (Intra-corporate transferees and business visitors for establishment purposes) and 10.22 (Short-term business visitors) do not apply to any existing non-conforming measure listed in this Annex, to the extent of the non-conformity.

2. A Party may maintain, continue, promptly renew, modify or amend a measure listed in this Annex, provided that the modification or amendment does not decrease the conformity of the measure with Article 10.21 (Intra-corporate transferees and business visitors for establishment purposes), as it existed immediately before the modification or amendment.

3. In addition to the list of commitments in this Annex, each Party may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Articles 10.21 (Intra-corporate transferees and business visitors for establishment purposes) or 10.22 (Short-term business visitors). Such a measure may include the need to obtain a licence, obtain recognition of qualifications in a regulated sector, pass a specific examination such as a language examination, fulfil a membership requirement of a particular profession such as membership in a professional organisation, or any other non-discriminatory requirement that certain activities may not be carried out in protected zones or areas. While not listed in this Annex, such measures continue to apply.

4. The schedules in paragraphs 9 and 10 apply only to the territories of New Zealand and the Union in accordance with Article 1.4 (Territorial application) and are only relevant in the context of trade relations between the Union and its Member States with New Zealand. They do not affect the rights and obligations of the Member States under Union law.

5. For greater certainty, for the Union, the obligation to grant national treatment does not include a requirement to extend to persons of New Zealand the treatment granted in a Member State, in application of the TFEU, or of any measure adopted pursuant to that Treaty, including implementation of that measure in the Member States, to:

(a) natural persons or residents of another Member State; or

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

6. Commitments for intra-corporate transferees, business visitors for establishment purposes and short-term business visitors do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

7. All other requirements of the laws and regulations of the Union and its Member States regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements, even if not listed in this Annex.

8. The following abbreviations are used in paragraph 10:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

EU European Union, including all its Member States

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

9. New Zealand's commitments are[73]:

Business visitors for establishment purposes

All sectors	Permissible length of stay: up to 90 days in any 12 month period.

Intra-corporate transferees

All sectors	Permissible length of stay: entry for a period of up to a maximum of three years.

Short-term business visitors

All sectors All activities referred to in Annex 10-D (List of activities of short-term business visitors):	Permissible length of stay: up to 90 days in any 12 month period.

[73] Notwithstanding the commitments set out in this paragraph, New Zealand reserves the right to adopt or maintain any measure with respect to ships' crews.

10. The Union's commitments are:

Business visitors for establishment purposes

All sectors	AT, CZ: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. SK: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test. CY: Permissible length of stay: up to 90 days in any 12 month period. A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.

Intra-corporate transferees

All sectors	AT, CZ, SK: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. FI: Senior personnel need to be employed by an enterprise other than a non-profit organisation. HU: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees.

Short-term business visitors

All activities referred to in Annex 10-D (List of activities of short-term business visitors):	CY, DK, HR: Work permit, including economic needs test, required in case the short-term business visitor supplies a service. LV: Work permit required for operations/activities to be performed on the basis of a contract. MT: Work permit required. No economic needs tests performed. SI: A single residency and work permit is required for the supply of services exceeding 14 days at a time and for certain activities (research and design; training seminars; purchasing; commercial transactions; translation and interpretation). An economic needs test is not required. SK: In case of supplying a service in the territory of Slovakia, a work permit, including economic needs test, is required beyond seven days in a month or 30 days in calendar year.
Research and design	AT: Work permit, including economic needs test, required, except for research activities of scientific and statistical researchers.
Marketing research	AT: Work permit required, including economic needs test. Economic needs test is waived for research and analysis activities for up to seven days in a month or 30 days in a calendar year. University degree required. CY: Work permit required, including economic needs test.
Trade fairs and exhibitions	AT, CY: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year.
After-sales or after-lease service	AT: Work permit required, including economic needs test. Economic needs test is waived for natural persons training workers to supply services and possessing specialised knowledge. CY: Work permit is required beyond seven days in a month or 30 days in a calendar year.

	CZ: Work permit is required if work exceeds seven consecutive calendar days or a total of 30 days in a calendar year. ES: Work permit required. Installers, repairers and maintainers should be employed as such by the legal person supplying the good or service or by an enterprise which is a member of the same group as the originating legal person for at least three months immediately preceding the date of submission of an application for entry and they should possess at least 3 years of relevant professional experience, where applicable, obtained after the age of majority. FI: Depending on the activity, a residence permit may be required. SE: Work permit required, except for (i) natural persons who participate in training, testing, preparation or completion of deliveries, or similar activities within the framework of a business transaction, or (ii) fitters or technical instructors in connection with urgent installation or repair of machinery for up to two months, in the context of an emergency. No economic needs test required.
Commercial transactions	AT, CY: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year. FI: The natural person needs to be supplying services as an employee of a legal person of the other Party.
Tourism personnel	CY, ES, PL: Unbound. FI: The natural person needs to be supplying services as an employee of a legal person of the other Party. SE: Work permit required, except for drivers and staff of tourist buses. No economic needs test required.
Translation and interpretation	AT: Work permit required, including economic needs test. CY, PL: Unbound.

ANNEX 10-D

LIST OF ACTIVITIES OF SHORT-TERM BUSINESS VISITORS

For the purposes of Chapter 10 (Investment liberalisation and trade in services), activities of short-term business visitors are:

(a) meetings and consultations: natural persons attending meetings or conferences, or engaged in consultations with business associates;

(b) training seminars: personnel of an enterprise who enter the territory of a Party to receive informal training in techniques and work practices that are relevant to the operation of the enterprise, provided that the training received is confined to theoretical instruction, observation and familiarisation only, and does not lead to the award of a formal qualification;

(c) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;

(d) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves. Short-term business visitors do not engage in making direct sales to the general public;

(e) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel engaging in a commercial transaction carried out in the territory of the other Party;

(f) after-sales or after-lease service: installers, repair and maintenance personnel, and supervisors, who possess specialised knowledge essential to a contractual obligation of a seller or a lessor of a Party, and perform services or train workers to perform services, pursuant to a warranty or other service contract associated with the sale or lease of commercial or industrial equipment or machinery, including computer and related services, purchased or leased from an enterprise located outside the territory of the other Party, throughout the duration of the warranty or service contract;

(g) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for an enterprise located in the territory of the other Party; and

(h) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions.

ANNEX 10-E

CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS

1. Each Party shall allow the supply of services in its territory by contractual service suppliers or independent professionals of the other Party through the presence of natural persons, in accordance with Article 10.23 (Contractual service suppliers and independent professionals), for the sectors listed in this Annex and subject to the relevant limitations.

2. The list below is composed of the following elements:

(a) the first column indicates the sector or sub-sector for which the category of contractual service suppliers and independent professionals is liberalised; and

(b) the second column describes the applicable limitations.

3. In addition to the list of commitments in this Annex, each Party may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 10.23 (Contractual service suppliers and independent professionals). Such a measure may include the need to obtain a licence, obtain recognition of qualifications in a regulated sector, pass a specific examination such as a language examination, fulfil a membership requirement of a particular profession such as membership in a professional organisation, or any other non-discriminatory requirement that certain activities may not be carried out in protected zones or areas. While not listed in this Annex, such measures continue to apply.

4. The Parties do not undertake any commitment for contractual service suppliers and independent professionals in sectors which are not listed.

5. In identifying individual sectors and sub-sectors, CPC means the Provisional Central Product Classification (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991.

6. In sectors where economic needs tests are applied, the main criteria for those tests will be the assessment of:

(a) for New Zealand, the relevant market situation in New Zealand; and

(b) for the Union, the relevant market situation in the Member State or the region where the service is to be provided, including with respect to the number of, and the impact on, service suppliers who are already supplying a service when the assessment is made.

7. The schedules in paragraphs 14 and 15 apply only to the territories of New Zealand and the Union in accordance with Article 1.4 (Territorial application) and are only relevant in the context of trade relations between the Union and its Member States with New Zealand. They do not affect the rights and obligations of the Member States under Union law.

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

(a) natural persons or residents of another Member State; or

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

9. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

10. All other requirements of the laws and regulations of the Union and its Member States regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements, even if not listed in this Annex.

11. The following abbreviations are used in paragraph 15:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

EU European Union, including all its Member States

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

CSS Contractual Service Suppliers

IP Independent Professionals

Contractual Service Suppliers

12. Subject to the list of commitments in paragraphs 14 and 15, the Parties take commitments in accordance with Article 10.23 (Contractual service suppliers and independent professionals) with respect to the category of contractual service suppliers in the following sectors and sub-sectors:

New Zealand

(a) legal advisory services in respect of public international law and foreign law (part of CPC 861);

(b) accounting, auditing, and bookkeeping services (CPC 862);

(c) taxation advisory services (part of CPC 863);

(d) urban planning and landscape architectural services (CPC 8674);

(e) medical and dental services (CPC 9312);

(f) midwives' services (part of CPC 93191);

(g) services provided by nurses, physiotherapists, and paramedical personnel (part of CPC 93191);

(h) research and development services (CPC 851-853);

(i) advertising services (CPC 871);

(j) market research and opinion polling (CPC 864);

(k) management consulting services (CPC 865);

(l) services related to management consulting (CPC 866);

(m) technical testing and analysis services (CPC 8676);

(n) related scientific and technical consulting services (CPC 8675);

(o) mining services (advisory and consulting only) (part of CPC 883 + 5115);

(p) translation and interpretation services (CPC 87905**);

(q) telecommunication services (CPC 752);

(r) postal and courier services (advisory and consulting only) (part of CPC 751);

(s) insurance and insurance related advisory and consulting services (part of CPC 812);

(t) other financial services (advisory and consulting services) (parts of CPC 8131**, 8133**);

(u) transport advisory and consulting services (parts of CPC 74490**, 74590**, 74690**); and

(v) manufacturing advisory and consulting services (part of CPC 884-885).

Union

(a) legal advisory services in respect of public international law and home jurisdiction law;

(b) accounting and bookkeeping services;

(c) taxation advisory services;

(d) architectural services and urban planning and landscape architectural services;

(e) engineering services and integrated engineering services;

(f) medical and dental services;

(g) veterinary services;

(h) midwives' services;

(i) services provided by nurses, physiotherapists and paramedical personnel;

(j) computer and related services;

(k) research and development services;

(l) advertising services;

(m) market research and opinion polling;

(n) management consulting services;

(o) services related to management consulting;

(p) technical testing and analysis services;

(q) related scientific and technical consulting services;

(r) mining services;

(s) maintenance and repair of vessels;

(t) maintenance and repair of rail transport equipment;

(u) maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;

(v) maintenance and repair of aircraft and parts thereof;

(w) maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods;

(x) translation and interpretation services;

(y) telecommunication services;

(z) postal and courier services;

(aa) construction and related engineering services;

(bb) site investigation work;

(cc) higher education services;

(dd) services relating to agriculture, hunting and forestry;

(ee) environmental services;

(ff) insurance and insurance related services advisory and consulting services;

(gg) other financial services advisory and consulting services;

(hh) transport advisory and consulting services;

(ii) travel agencies and tour operators' services;

(jj) tourist guide services; and

(kk) manufacturing advisory and consulting services.

Independent Professionals

13. Subject to the list of commitments in paragraphs 14 and 15, the Parties take commitments in accordance with Article 10.23 (Contractual service suppliers and independent professionals) with respect to the category of independent professionals in the following sectors and sub-sectors.

New Zealand:

Only in respect of the service sectors set out in New Zealand's Schedule of Specific Commitments in the WTO (as currently set out in GATS/SC/62, GATS/SC/62/Suppl.1 and GATS/SC/62/Suppl.2) and the following additional service sectors:

1. BUSINESS SERVICES

A. Professional Services

a. legal services (international and foreign law);

f. integrated engineering services; and

g. consultancy related to urban planning and landscape architectural services.

B. Computer and Related Services

e. maintenance and repair of office machinery and equipment including computers; and

f. other computer services.

F. Other Business Services

c. management consultancy services;

d. services related to management consultancy;

f. services incidental to animal husbandry;

k. placement and supply services of personnel;

p. photographic services;

s. convention services; and

t. other (credit reporting, collection agency services, interior design, telephone answering and duplicating services).

5. EDUCATIONAL SERVICES

E. Other education services

a. language training provided in private specialist language institutions; and

b. tuition in subjects taught at the primary and secondary levels, provided by private specialist institutions operating outside the New Zealand compulsory school system.

6. ENVIRONMENTAL SERVICES

a. waste water management;

b. waste management;

c. sanitation and similar services;

d. protection of ambient air and climate: consultancy only;

e. noise and vibration abatement: consultancy only; and

f. protection of biodiversity and landscape: consultancy only.

G. Other environmental and ancillary services: consultancy only.

(a) legal advisory services in respect of public international law and home jurisdiction law;

(b) architectural services and urban planning and landscape architectural services;

(c) engineering services and integrated engineering services;

(d) computer and related services;

(e) research and development services;

(f) market research and opinion polling;

(g) management consulting services;

(h) services related to management consulting;

(i) mining services;

(j) translation and interpretation services;

(k) telecommunication services;

(l) postal and courier services;

(m) higher education services;

(n) insurance related services advisory and consulting services;

(o) other financial services advisory and consulting services;

(p) transport advisory and consulting services; and

(q) manufacturing advisory and consulting services.

14. New Zealand's commitments are:

Sector or sub-sector	Description of commitments
All sectors	A contractual service supplier must comply with the following conditions: (a) subject to economic needs tests; (b) a contractual services supplier entering New Zealand must have a valid employment contract with a juridical person of a Party and receive pay, while in New Zealand, that is at least equivalent to that which a comparable New Zealand worker providing services in the same or similar field would be expected to receive; (c) a contractual services supplier must be employed on conditions that are equivalent to New Zealand minimum employment standards; and (d) the number of persons covered by the services contract of a contractual services supplier shall not be larger than necessary to provide the services as stipulated in the contract. An independent professional must comply with the following conditions: (a) subject to economic needs tests. (b) a tertiary level qualification resulting from at least three years of formal post-secondary school education, recognised as comparable to the domestic standard in New Zealand in the field in which the independent professional wishes to supply their professional services.[74]

[74] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

15. The Union's commitments are:

Sector or sub-sector	Description of commitments
All sectors	CSS: EU: A CSS must comply with the following conditions: (a) the natural person must be engaged in the supply of a service as an employee of a juridical person, which has obtained a service contract not exceeding 12 months; (b) the natural person must possess, at the date of application for entry and temporary stay, at least three years of professional experience in the sector of activity which is the object of the contract[75]; (c) the natural person must possess a university degree or a qualification demonstrating knowledge of an equivalent level[76]; and (d) the number of persons covered by the service contract shall not be greater than necessary to fulfil the contract, as it may be requested by the law of the Party where the service is supplied. IP: EU: The number of persons covered by a service contract shall not be greater than necessary to fulfil the contract, as it may be requested by the law of the Party where the service is supplied. CSS and IP: In AT: Maximum stay shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less. In CZ: Maximum stay shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less.

[75] Obtained after having reached the age of majority.

[76] Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory.

Sector or sub-sector	Description of commitments
Legal services for legal advice in respect of public international law and home jurisdiction law (part of CPC 861)	CSS: In AT, BE, CY, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, PT, SE: None. In BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test. IP: In AT, CY, DE, EE, FR, HR, IE, LU, LV, NL, PL, PT, SE: None. In BE, BG, CZ, DK, EL, ES, FI, HU, IT, LT, MT, RO, SI, SK: Economic needs tests.
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: In AT, BE, DE, EE, ES, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In BG, CZ, CY, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test. IP: EU: Unbound.
Taxation advisory services (CPC 863)[77]	CSS: In AT, BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In BG, CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In PT: Unbound. IP: EU: Unbound.

[77] Does not include legal advice and legal representation on tax matters, which is covered under legal services in respect of public international law and home jurisdiction law.

Sector or sub-sector	Description of commitments
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: In BE, CY, EE, ES, EL, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. IP: In CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test.

Sector or sub-sector	Description of commitments
Engineering services and Integrated engineering services (CPC 8672 and 8673)	CSS: In BE, CY, EE, ES, EL, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. IP: In CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test.
Medical (including psychologists) and dental services (CPC 9312 and part of 85201)	CSS: In SE: None. In CY, CZ, DE, DK, EE, ES, IE, IT, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In FR: Economic needs test, except for psychologists, where: Unbound. In AT: Unbound, except for psychologists and dental services, where: Economic needs test. In BE, BG, EL, FI, HR, HU, LT, LV, SK: Unbound. IP: EU: Unbound.

Sector or sub-sector	Description of commitments
Veterinary services (CPC 932)	CSS: In SE: None. In CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In AT, BE, BG, HR, HU, LV, SK: Unbound. IP: EU: Unbound.
Midwives' services (part of CPC 93191)	CSS: In IE, SE: None. In AT, CY, CZ, DE, DK, EE, EL, ES, FR, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, FI, HR, HU, SK: Unbound. IP: EU: Unbound.
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	CSS: In IE, SE: None. In AT, CY, CZ, DE, DK, EE, EL, ES, FR, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, FI, HR, HU, SK: Unbound. IP: EU: Unbound.

Sector or sub-sector	Description of commitments
Computer and related services (CPC 84)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test except for CSS stays of up to three months. IP: In DE, EE, EL, FR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that they possess special knowledge relevant to the service being supplied. In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In HR: Unbound.

Sector or sub-sector	Description of commitments
Research and development services (CPC 851, 852 excluding psychologists services[78], and 853)	CSS: EU except in NL, SE: A hosting agreement with an approved research organisation is required[79]. EU except in CZ, DK, SK: None In CZ, DK, SK: Economic needs test. IP: EU except in NL, SE: A hosting agreement with an approved research organisation is required[80]. EU except in BE, CZ, DK, IT, SK: None In BE, CZ, DK, IT, SK: Economic needs test.
Advertising services (CPC 871)	CSS: In BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. IP: EU: Unbound, except NL. In NL: None.

78 Part of CPC 85201, which is under medical and dental services.

79 For all Member States except DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Directive 2005/71/EC of 12 October 2005.

80 For all Member States except DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Directive 2005/71/EC of 12 October 2005.

Sector or sub-sector	Description of commitments
Market research and opinion polling services (CPC 864)	CSS: In BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SE: None. In AT, BG, CZ, CY, DK, EL, FI, HR, LV, MT, RO, SI, SK: Economic needs test. In PT: None, except for public opinion polling services (CPC 86402), where: Unbound. In HU, LT: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound. IP: In DE, EE, FR, IE, LU, NL, PL, SE: None. In AT, BE, BG, CZ, CY, DK, EL, ES, FI, HR, IT, LV, MT, RO, SI, SK: Economic needs test. In PT: None, except for public opinion polling services (CPC 86402), where: Unbound. In HU, LT: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound.
Management consulting services (CPC 865)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In CY, DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, ES, HR, HU, IT, LT, RO, SK: Economic needs test.

Sector or sub-sector	Description of commitments
Services related to management consulting (CPC 866)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound. IP: In CY, DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, ES, HR, IT, LT, RO, SK: Economic needs test In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.
Technical testing and analysis services (CPC 8676)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, BG, CZ, CY, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: EU: Unbound, except NL. In NL: None.

Sector or sub-sector	Description of commitments
Related scientific and technical consulting services (CPC 8675)	CSS: In BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, CZ,CY, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: None, except for publicly appointed surveyors, where: Unbound. In FR: None, except for "surveying" operations relating to the establishment of property rights and to land law, where: Unbound. In BG: Unbound. IP: EU: Unbound, except NL. In NL: None.
Mining (CPC 883, advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ,CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In DE, EE, EL, FI, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test.

Sector or sub-sector	Description of commitments
Maintenance and repair of vessels (part of CPC 8868)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, NL, PL, PT, SI, SE: None In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test. IP: EU: Unbound, except NL. In NL: None.
Maintenance and repair of rail transport equipment (part of CPC 8868)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test. IP: EU: Unbound, except NL. In NL: None.
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test. IP: EU: Unbound, except NL. In NL: None.

Sector or sub-sector	Description of commitments
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test. IP: EU: Unbound, except NL. In NL: None.
Maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non office) equipment and of personal and household goods[81] (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, HU, IE, LT, RO, SK: Economic needs test. In FI: Unbound, except in the context of an after-sales or after-lease contract; where: the length of stay is limited to six months; for maintenance and repair of personal and household goods (CPC 633): Economic needs test. IP: EU: Unbound, except NL. In NL: None.

[81] Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

Sector or sub-sector	Description of commitments
Translation and interpretation services (CPC 87905, excluding official or certified activities)	CSS: In BE, CY, DE, EE, EL, ES, FR, HR, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DK, FI, HU, IE, LT, LV, RO, SK: Economic needs test. IP: In CY, DE, EE, FR, LU, LV, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, RO, SK: Economic needs test. In HR: Unbound.
Telecommunication services (CPC 7544, advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In DE, EE, EL, FI, FR, HR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, RO, SK: Economic needs test.

Sector or sub-sector	Description of commitments
Postal and courier services (CPC 751, advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, FI, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In DE, EE, EL, FR, HR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, CY, DK, ES, FI, HU, IT, LT, RO, SK: Economic needs test.
Construction and related engineering services (CPC 511, 512, 513, 514, 515, 516, 517 and 518. BG: CPC 512, 5131, 5132, 5135, 514, 5161, 5162, 51641, 51643, 51644, 5165 and 517)	CSS: EU: Unbound except in BE, CZ, DK, ES, NL and SE. In BE, DK, ES, NL, SE: None. In CZ: Economic needs test. IP: EU: Unbound, except NL. In NL: None.
Site investigation work (CPC 5111)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ,CY, FI, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: EU: Unbound.

Sector or sub-sector	Description of commitments
Higher education services (CPC 923)	CSS: EU except in LU, SE: Unbound. In LU: Unbound, except for university professors, where: None. In SE: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound. IP: EU except in SE: Unbound. In SE: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound.
Agriculture, hunting and forestry (CPC 881, advisory and consulting services only)	CSS: EU except in BE, DE, DK, ES, FI, HR and SE: Unbound In BE, DE, ES, HR, SE: None In DK: Economic needs test. In FI: Unbound, except for advisory and consulting services relating to forestry, where: None. IP: EU: Unbound.
Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	CSS: In BE, EE, ES, FI, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, EL, HU, LT, LV, RO, SK: Economic needs test. IP: EU: Unbound.

Sector or sub-sector	Description of commitments
Insurance and insurance related services (advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ,CY, FI, LT, RO, SK: Economic needs test. In DK: Economic needs test except for CSS stays of up to three months. In HU: Unbound. IP: In DE, EE, EL, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BE, BG, CZ, CY, DK, ES, FI, IT, LT, PL, RO, SK: Economic needs test. In HU: Unbound.
Other financial services (advisory and consulting services only)	CSS: In BE, DE, ES, EE, EL, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, FI, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In HU: Unbound. IP: In DE, EE, EL, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BE, BG, CZ, CY, DK, ES, FI, IT, LT, PL, RO, SK: Economic needs test. In HU: Unbound.

Sector or sub-sector	Description of commitments
Transport (CPC 71, 72, 73, and 74, advisory and consulting services only)	CSS: In DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In BE: Unbound. IP: In CY, DE, EE, EL, FI, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In PL: Economic needs test, except for air transport, where: None. In BE: Unbound.
Travel agencies and tour operators services (including tour managers[82]) (CPC 7471)	CSS: In AT, CY, CZ, DE, EE, ES, FR, HR, IT, LU, NL, PL, SI, SE: None. In BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In BE, IE: Unbound, except for tour managers, where: None. IP: EU: Unbound.

[82] Service suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

Sector or sub-sector	Description of commitments
Tourist guide services (CPC 7472)	CSS: In NL, PT, SE: None. In AT, BE, BG, CY, CZ, DE, DK, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, RO, SK, SI: Economic needs test. In ES, HR, LT, PL: Unbound. IP: EU: Unbound.
Manufacturing (CPC 884, and 885, advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In DE, EE, EL, FI, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test.

ANNEX 10-F

MOVEMENT OF NATURAL PERSONS FOR BUSINESS PURPOSES[83]

ARTICLE 1

Entry and temporary stay-related procedural commitments

Each Party should ensure that the processing of applications for entry and temporary stay pursuant to their respective commitments in this Agreement follows good administrative practice. To that effect:

(a) each Party shall ensure that:

(i) fees charged by its competent authorities for the processing of applications for entry and temporary stay do not unduly impair or delay trade in goods or services, or establishment or operation, under this Agreement;

(ii) completed applications for the grant of entry and temporary stay are processed as expeditiously as possible;

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[83] The definitions included in Article 10.3 (Definitions) and Article 10.20(3) (Scope and definitions) apply to this Annex.

(iii) competent authorities endeavour to provide, without undue delay, information in response to any reasonable request from an applicant concerning the status of an application;

(iv) if its competent authorities require additional information from the applicant in order to process an application, they endeavour to notify the applicant without undue delay;

(v) its competent authorities notify an applicant of the outcome of their application promptly after a decision has been taken;

(vi) if an application is approved, its competent authorities notify the applicant of the period of stay and other relevant terms and conditions;

(vii) if an application is denied, its competent authorities, either on request or their own initiative, make available to the applicant information on any available review or appeal procedures; and

(viii) it endeavours to accept and process applications in electronic format; and

(b) subject to a Party's competent authorities' discretion, documents required from applicants for an application for the grant of entry and temporary stay of short-term visitors for business purposes should be commensurate with the purpose for which they are collected.

ARTICLE 2

Additional procedural commitments applying to intra-corporate transferees[84]

1. Each Party shall ensure that its competent authorities adopt a decision on the application for entry or temporary stay of an intra-corporate transferee, or a renewal of it, and notify the decision to the applicant in writing, in accordance with the notification procedures under its law, as soon as possible but:

(a) in the case of the Union, not later than 90 days after the date on which the complete application was submitted; and

(b) in the case of New Zealand:

(i) within 15 working days after the receipt of an application completed and submitted in accordance with its law; or

(ii) if a decision cannot be made in that time period, provide an indicative timeframe within which the decision will be made.

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[84] Paragraphs 1, 2 and 3 do not apply for the Member States that are not subject to the application of the Directive 2014/66/EU of the European Parliament and of the Council of 15 May 2014 on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer, OJ L 157, 27.5.2014, p. 1.

2. Each Party shall ensure that, if the information or documentation supplied in support of an application is incomplete, its competent authorities endeavour to notify the applicant within a reasonable period of time of the additional information that is required and set a reasonable deadline for providing it. The period referred to in paragraph 1 shall be suspended until the competent authorities have received the additional information required.

3. The Union shall extend to family members of natural persons of New Zealand, who are intra-corporate transferees to the Union, the right of entry and temporary stay granted to family members of an intra-corporate transferee under Article 19 of Directive 2014/66/EU.

4. New Zealand shall allow the entry and temporary stay of the partner and any dependent children accompanying an intra-corporate transferee of the Union that have been granted entry and temporary stay. The period of temporary stay for that partner and, where relevant, dependent children, shall be the same as that granted to the intra-corporate transferee.

5. For the purposes of paragraph (4), the following definitions apply:

(a) "partner" means any spouse or civil partner of an intra-corporate transferee from the Union, including under a marriage, civil union, or equivalent union or partnership, recognised as such in accordance with the law of New Zealand. For greater certainty, this includes any unmarried or same sex partner of the intra-corporate transferee; and

(b) "dependent children" means children under the age of 20 who are dependent on the intra-corporate transferee and who are recognised as dependent children in accordance with the law of New Zealand where:

(i) the intra-corporate transferee has the legal right to remove them from their home country; or

(ii) both of the children's parents will be granted entry and temporary stay in accordance with this Agreement.

ARTICLE 3

Cooperation on return and readmission

The Parties acknowledge that the enhanced movement of natural persons following from Articles 1 and 2 requires full cooperation on return and readmission of natural persons who do not or no longer fulfil the conditions for entry to, presence in or residence on the territory of the other Party.

ANNEX 13

LISTS OF ENERGY GOODS, HYDROCARBONS AND RAW MATERIALS

LIST OF ENERGY GOODS BY HS CODE

solid fuels (HS code 27.01, 27.02 and 27.04)

crude oil (HS code 27.09)

oil products (HS code 27.10, 27.13 – 27.15)

natural gas whether liquefied or not (HS 27.11)

electrical energy (HS 27.16)

biogas (HS 38.25)

LIST OF HYDROCARBONS BY HS CODE

crude oil (HS code 27.09)

natural gas (HS code 27.11)

LIST OF RAW MATERIALS BY HS CODE

Chapter[85]	Heading
25	Salt; sulphur; earths and stone; plastering materials, lime and cement
26	Ores, slag and ash (excluding uranium and thorium (HS 26.12))
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29	Organic chemicals
31	Fertilisers
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof (excluding greenstone (HS 71.03))
72	Iron and steel
74	Copper and articles thereof
75	Nickel and articles thereof
76	Aluminium and articles thereof
78	Lead and articles thereof
79	Zinc and articles thereof
80	Tin and articles thereof
81	Other base metals; cermets; articles thereof

[85] Includes all unprocessed and semi-processed products covered in these chapters.

ANNEX 14

PUBLIC PROCUREMENT MARKET ACCESS COMMITMENTS

SECTION A

Schedule of the European Union

The market access granted to suppliers and service providers from New Zealand in addition to the market access already covered under the GPA comprises the following:

1. procurement by central government contracting authorities of Member States listed in Annex 1 to the Union's Appendix I of the GPA that have been marked with an asterisk and double asterisk;

2. procurement by regional contracting authorities[86] of Member States;

3. procurement by procuring entities operating in the field of airport facilities covered under the Union's Annex 3 of Appendix I of the GPA; and

[86] For the purposes of this Agreement, "Regional contracting authorities" shall be understood as contracting authorities of the administrative units falling under NUTS 1 and 2, as referred to by Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS), OJ L154, 21.06.2003, as last amended by Regulation (EC) No 1137/2008.

4. procurement by procuring entities operating in the field of the provision of maritime or inland port or other terminal facilities covered under the Union's Annex 3 of Appendix I of the GPA.

With regard to paragraphs 1, 3 and 4, these commitments cover the procurement of goods, services and construction services as set out in Annexes 4, 5 and 6 to the Union's Appendix I of the GPA.

The commitment under paragraph 2 is restricted to the procurement of health-related goods as defined in the EU by CPV Codes[87] beginning with 244 and 331.

The applicable thresholds are:

With regard to item 1:	Goods and services: SDR 130 000 Construction services: SDR 5 000 000
With regard to item 2:	SDR 200 000
With regard to item 3 and 4:	Goods and services: SDR 400 000 Construction services: SDR 5 000 000

[87] Cf. Regulation (EC) No 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (CPV), OJ L 340/1 of 16 December 2002.

SECTION B

Schedule of New Zealand

SUB-SECTION 1

Central government entities

Unless otherwise specified, Chapter 14 (Public procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

Goods: SDR 130 000

Services: SDR 130 000

Construction Services: SDR 5 000 000

List of entities:

1. Ministry for Primary Industries;

2. Department of Conservation;

3. Department of Corrections;

4. Crown Law Office;

5. Ministry of Business, Innovation and Employment;

6. Ministry for Culture and Heritage;

7. Ministry of Defence;

8. Ministry of Education;

9. Education Review Office;

10. Ministry for the Environment;

11. Ministry of Foreign Affairs and Trade;

12. Government Communications Security Bureau;

13. Ministry of Health;

14. Inland Revenue Department;

15. Department of Internal Affairs;

16. Ministry of Justice;

17. Land Information New Zealand;

18. Te Puni Kōkiri Ministry of Māori Development;

19. New Zealand Customs Service;

20. Ministry for Pacific Peoples;

21. Department of the Prime Minister and Cabinet;

22. Serious Fraud Office;

23. Ministry of Social Development;

24. Public Service Commission;

25. Statistics New Zealand;

26. Ministry of Transport;

27. The Treasury;

28. Oranga Tamariki – Ministry for Children;

29. Ministry for Women;

30. New Zealand Defence Force;

31. New Zealand Police;

32. Ministry of Housing and Urban Development;

33. Pike River Recovery Agency.

Note to Sub-Section 1

All agencies subordinate to the above listed central government entities are covered.

SUB-SECTION 2

Sub-central government entities

Unless otherwise specified, Chapter 14 (Public procurement) covers procurement by entities listed in this Sub-Section, subject to the following thresholds:

Goods: SDR 200 000

Services: SDR 200 000

Construction Services: SDR 5 000 000

List of entities:

1. Health New Zealand (Note 1);

2. Auckland Council (Note 2);

3. Wellington City Council (Note 2);

4. Christchurch City Council (Note 2);

5. Waikato Regional Council (Note 2);

6. Bay of Plenty Regional Council (Note 2);

7. Greater Wellington Regional Council (Note 2);

8. Canterbury Regional Council (Note 2);

9. Carterton District Council (Note 2);

10. Central Hawke's Bay District Council (Note 2);

11. Far North District Council (Note 2);

12. Gisborne District Council (Note 2);

13. Hamilton City Council (Note 2);

14. Hastings District Council (Note 2);

15. Hauraki District Council (Note 2);

16. Hawke's Bay Regional Council (Note 2);

17. Horizons Regional Council (Note 2);

18. Horowhenua District Council (Note 2);

19. Hutt City Council (Note 2);

20. Kaipara District Council (Note 2);

21. Kapiti Coast District Council (Note 2);

22. Manawatu District Council (Note 2);

23. Masterton District Council (Note 2);

24. Matamata-Piako District Council (Note 2);

25. Napier City Council (Note 2);

26. New Plymouth District Council (Note 2);

27. Northland Regional Council (Note 2);

28. Ōpōtiki District Council (Note 2);

29. Ōtorohanga District Council (Note 2);

30. Palmerston North City Council (Note 2);

31. Porirua City Council (Note 2);

32. Rangītikei District Council (Note 2);

33. Rotorua Lakes Council (Note 2);

34. Ruapehu District Council (Note 2);

35. South Taranaki District Council (Note 2);

36. South Waikato District Council (Note 2);

37. South Wairarapa District Council (Note 2);

38. Stratford District Council (Note 2);

39. Taranaki Regional Council (Note 2);

40. Tararua District Council (Note 2);

41. Taupō District Council (Note 2);

42. Tauranga City Council (Note 2);

43. Thames-Coromandel District Council (Note 2);

44. Upper Hutt City Council (Note 2);

45. Waikato District Council (Note 2);

46. Waipa District Council (Note 2);

47. Whanganui District Council (Note 2);

48. Western Bay of Plenty District Council (Note 2);

49. Whangarei District Council (Note 2);

50. Ashburton District Council (Note 2);

51. Central Otago District Council (Note 2);

52. Clutha District Council (Note 2);

53. Dunedin City Council (Note 2);

54. Environment Southland (Note 2);

55. Gore District Council (Note 2);

56. Grey District Council (Note 2);

57. Hurunui District Council (Note 2);

58. Invercargill City Council (Note 2);

59. Marlborough District Council (Note 2);

60. Nelson City Council (Note 2);

61. Otago District Council (Note 2);

62. Queenstown Lakes District Council (Note 2);

63. Selwyn District Council (Note 2);

64. Southland District Council (Note 2);

65. Tasman District Council (Note 2);

66. Waimakariri District Council (Note 2);

67. Waitaki District Council (Note 2);

68. West Coast Regional Council (Note 2);

69. Auckland Transport (Note 2).

Notes to Sub-Section 2

1. For greater certainty, procurement undertaken by Health New Zealand through its agent healthAlliance Limited is covered.

2. Coverage of these entities is limited to the procurement of goods, services and construction services relating to transport projects funded, in whole or in part, by the New Zealand Transport Agency for which the value of the procurement equals or exceeds the applicable threshold specified above. For greater certainty, Chapter 14 (Public procurement) does not apply to any other procurement by these entities.

SUB-SECTION 3

Other entities

Unless otherwise specified, Chapter 14 (Public procurement) covers procurement by entities listed in this Sub-Section, subject to the following thresholds:

Goods: SDR 400 000

Services: SDR 400 000

Construction Services: SDR 5 000 000

List of entities:

1. Accident Compensation Corporation (Note 1);

2. Civil Aviation Authority of New Zealand;

3. Energy Efficiency and Conservation Authority;

4. Kāinga Ora – Homes and Communities;

5. Maritime New Zealand;

6. New Zealand Antarctic Institute;

7. Fire and Emergency New Zealand (Note 5);

8. New Zealand Qualifications Authority;

9. New Zealand Tourism Board;

10. New Zealand Trade and Enterprise;

11. New Zealand Transport Agency;

12. Ōtākaro Limited (Note 4);

13. Sport and Recreation New Zealand (Note 2);

14. Tertiary Education Commission;

15. Education New Zealand;

16. Callaghan Innovation;

17. Earthquake Commission (Note 6);

18. Environmental Protection Authority; (Note 6);

19. Health Promotion Agency;

20. Health Quality and Safety Commission;

21. Health Research Council of New Zealand;

22. New Zealand Blood Service (Note 7);

23. New Zealand Walking Access Commission;

24. Real Estate Agents Authority (Note 8);

25. Social Workers Registration Board;

26. WorkSafe New Zealand;

27. Guardians of New Zealand Superannuation (Note 9);

28. Museum of New Zealand Te Papa (Note 10);

29. New Zealand Infrastructure Commission;

30. New Zealand Lotteries Commission;

31. Climate Change Commission;

32. Electoral Commission (Note 11);

33. Financial Markets Authority;

34. Education Payroll Limited (Note 12);

35. Research and Education Advanced Network New Zealand Limited;

36. Tāmaki Redevelopment Company Limited (Note 13);

37. Airways Corporation of New Zealand Limited;

38. Meteorological Service of New Zealand Limited;

39. KiwiRail Holdings Limited;

40. Transpower New Zealand Limited (Note 3);

41. Government Superannuation Fund Authority;

42. New Zealand Artificial Limb Service;

43. Health and Disability Commissioner;

44. Human Rights Commission;

45. New Zealand Productivity Commission;

46. Crown Irrigation Investments Limited;

47. New Zealand Growth Capital Partners Limited;

48. City Rail Link Limited;

49. Crown Infrastructure Partners Limited;

50. New Zealand Green Investment Finance Limited;

51. Accreditation Council;

52. Arts Council of New Zealand;

53. Broadcasting Commission;

54. Heritage fi New Zealand;

55. New Zealand Film Commission (Note 14);

56. New Zealand Symphony Orchestra (Note 14);

57. Public Trust (Note 15);

58. Retirement Commissioner;

59. Māori Broadcasting Funding Agency (Note 16)

60. Māori Language Commission (Note 16);

61. Pharmaceutical Management Agency (Note 17)

62. Broadcasting Standards Authority;

63. Children's Commissioner;

64. Commerce Commission;

65. Criminal Cases Review Commission (Note 8)

66. Drug Free Sport New Zealand;

67. Law Commission;

68. Electricity Authority;

69. External Reporting Board;

70. Independent Police Conduct Authority (Note 8);

71. Mental Health and Wellbeing Commission;

72. Office of Film and Literature Classification (Note 8);

73. Privacy Commissioner;

74. Takeovers Panel;

75. Transport Accident Investigation Commission (Note 8);

76. Radio New Zealand Limited (Note 14);

77. Television New Zealand Limited;

78. Crown Asset Management Limited;

79. The Network for Learning Limited;

80. Predator Free 2050 Limited;

81. Southern Response Earthquake Services Limited;

82. Māori Health Authority: (Note 16).

Notes to Sub-Section 3

1. Accident Compensation Corporation: Chapter 14 (Public procurement) does not cover procurement of pension fund management, public insurance and fund placements, investments or financial services related to securities or trading on an exchange.

2. Sport and Recreation New Zealand: Chapter 14 (Public procurement) does not apply to the procurement of goods and services containing confidential information related to enhancing competitive sport performance.

3. Transpower New Zealand Limited: The following procurements are excluded from cover:

(a) Electrical stringing services (part of the total range of activities covered by CPC Prov. 5134);

(b) Tower painting services (part of the total range of activities covered by CPC Prov. 5173); and

(c) For greater certainty, projects funded directly by private sector customers where those projects would not be undertaken except for the funding provided by those customers.

4. Ōtākaro Limited: All procurement is covered, including procurement that was undertaken by the Christchurch Earthquake Recovery Authority and transferred to Ōtākaro Limited upon its disestablishment, and all obligations in Chapter 14 (Public procurement) specifically relating to Sub-Section 1 entities shall apply. For greater certainty, the thresholds are SDR 130 000 for Goods and Services and SDR 5 000 000 for Construction Services, and any agencies subordinate to Ōtākaro Limited are covered.

5. Fire and Emergency New Zealand: Chapter 14 (Public procurement) shall only cover procurement that was undertaken by the New Zealand Fire Service Commission. For the avoidance of doubt, the following procurements are excluded from cover: any procurement by Fire and Emergency New Zealand that was previously conducted by Rural Fire Authorities, Rural Fire Committees and/or Territorial Authorities (for the purposes of their functions under the Forest and Rural Fires Act 1977).

6. Chapter 14 (Public procurement) does not cover procurement of pension fund management, public insurance and fund placements, investments or financial services.

7. New Zealand Blood Service: Except for the procurement of plasma fractionation services.

8. Except for legal services, arbitration and conciliation services.

9. Guardians of New Zealand Superannuation: Chapter 14 (Public procurement) does not cover procurement of pension fund management, fund placements, investments or financial services.

10. Museum of New Zealand Te Papa: Chapter 14 (Public procurement) does not cover any procurement for the purpose of transporting museum exhibits or works of art.

11. Electoral Commission: Chapter 14 (Public procurement) does not cover procurement of services to administer the general election.

12. Education Payroll Limited: Chapter 14 (Public procurement) does not cover procurement for maintenance of schools' payrolls.

13. Tāmaki Redevelopment Company Limited: Chapter 14 (Public procurement) does not cover procurement relating to the production, transport or distribution of drinking water.

14. Except for procurement related to the acquisition, development, production or co-production of programmes and programme materials.

15. Public Trust: Except for legal services, including legal aid services, provided by trustees or appointed by guardians or administrators.

16. The right to accord a preference for Māori providers is specifically reserved.

17. Pharmaceutical Management Agency: For greater certainty, activities related to this agency's functions in respect of funding pharmaceuticals and medical devices is not covered.

18. For entities listed in this Section, Chapter 14 (Public procurement) shall cover only those entities listed and does not extend to subordinate or subsidiary agencies, unless otherwise specified.

SUB-SECTION 4

Goods

Unless otherwise specified, Chapter 14 (Public procurement) covers procurement of all goods by the entities listed in Sub-Sections 1, 2 and 3.

SUB-SECTION 5

Services

1. Unless otherwise specified, Chapter 14 (Public procurement) covers procurement of all services by the entities listed in Sub-Sections 1, 2 and 3.

2. Chapter 14 (Public procurement) does not cover the procurement of any of the following services as identified in accordance with the Provisional Central Product Classification (CPC Prov.) as set out in document MTN.GNS/W/120:

(a) research and development services (CPC Prov. 851-853);

(b) public health services (CPC Prov. 931, including 9311, 9312 and 9319);

(c) education services (CPC Prov. 921, 922, 923, 924 and 929); or

(d) welfare services (CPC Prov. 933 and 913).

SUB-SECTION 6

Construction services

List of Construction Services (Division 51, CPC Prov.):

Unless otherwise specified, Chapter 14 (Public procurement) covers procurement of all construction services in Division 51 of the Provisional Central Product Classification (CPC Prov.) as set out in document MTN.GNS/W/120.

SUB-SECTION 7

General Notes

1. The following General Notes apply without exception to Chapter 14 (Public procurement), including to Sub-Sections 1 to 6.

2. Chapter 14 (Public procurement) does not cover:

(a) for greater certainty, governmental provision of goods and services to persons or governmental authorities not specifically covered under Sub-Sections 1 to 6;

(b) procurement of goods or services in respect of contracts for construction, refurbishment or furnishing of chanceries abroad;

(c) procurement of goods or services outside the territory of New Zealand for consumption outside the territory of New Zealand;

(d) for greater certainty under point (b) of Article II:3 of the GPA, commercial sponsorship arrangements;

(e) any procurement made by an entity covered under the Sections 1 to 6 on behalf of an organisation that is not an entity covered under Sub-Sections 1 to 6;

(f) procurement by an entity covered under Sub-Sections 1 to 6 from another entity covered under Sub-Sections 1 to 6, except where tenders are called, in which case, this Chapter shall apply; or

(g) any procurement for the purposes of developing, protecting or preserving national treasures of artistic, historic, archaeological value of cultural heritage.

3. For greater certainty, a procuring entity may apply limited tendering procedures under points (b) (ii) and (iii) of Article XIII:1 of the GPA in relation to unsolicited unique proposals[88].

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[88] As defined and handled according to the New Zealand Government guidance document, "Unsolicited Unique Proposals – How to deal with uninvited bids" (May 2013), updated from time to time.

ANNEX 18-A

PRODUCT CLASSES[89]

1. "Fresh, frozen and processed meats" means products falling under Chapter 2 and heading 16.01 or 16.02 of the Harmonized System;

2. "Hops" means products falling under heading 12.10 of the Harmonized System;

3. "Fresh, frozen and processed fish products" means products falling under Chapter 3 and products containing fish falling under heading 16.03, 16.04 or 16.05 of the Harmonized System;

4. "Butter" means products falling under heading 04.05 of the Harmonized System;

5. "Cheeses" means products falling under heading 04.06 of the Harmonized System;

6. "Fresh and processed vegetable products" means products falling under Chapter 7 of the Harmonized System and products containing vegetables falling under Chapter 20 of the Harmonized System[90];

7. "Fresh and processed fruits" means fruit products falling under Chapter 8 of the Harmonized System and products containing fruits falling under Chapter 20 of the Harmonized System;

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[89] The product classes apply in relation to Sub-Section 4.

[90] Other than to the extent the product falls within class 16 below.

8. "Fresh and processed nuts" means nut products falling under Chapter 8 of the Harmonized System and products containing nuts falling under Chapter 20 of the Harmonized System;

9. "Spices" means spice products falling under Chapter 9 of the Harmonized System;

10. "Cereals" means products falling under Chapter 10 of the Harmonized System;

11. "Products of the milling industry" means products falling under Chapter 11 of the Harmonized System;

12. "Oilseeds" means oilseed products falling under Chapter 12 of the Harmonized System;

13. "Oils and animal fats" means products falling under Chapter 15 of the Harmonized System;

14. "Confectionery and baked products" means products falling under heading 17.04, 18.06, 19.04, or 19.05 of the Harmonized System;

15. "Pasta" means products falling under heading 19.02 of the Harmonized System;

16. "Table and processed olives" means products falling under heading 20.01 or 20.05 of the Harmonized System;

17. "Mustard paste" means products falling under sub-heading 21.03.30 of the Harmonized System;

18. "Beer" means products falling under heading 22.03 of the Harmonized System;

19. "Vinegar" means products falling under heading 22.09 of the Harmonized System;

20. "Essential oils" means products falling under heading 33.01 of the Harmonized System;

21. "Gums and natural resins" means products falling under heading 13.01 of the Harmonized System;

22. "Spirits" means products falling under heading 22.08 of the Harmonized System;

23. "Wines" means products falling under heading 22.04 of the Harmonized System;

24. "Fresh molluscs, and crustaceans and products derived therefrom" means molluscs, crustacean products falling under Chapter 3 and products containing molluscs, crustaceans and marine invertebrates falling under heading 16.03, 16.04 or 16.05 of the Harmonized System;

25. "Honey" means products falling under heading 04.09 of the Harmonized System;

26. "Flowers and ornamental plants" means products falling under Chapter 6 of the Harmonized System.

ANNEX 18-B

See separate document.

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ANNEX 19

ENVIRONMENTAL GOODS AND SERVICES

List A. List of environmental goods

The Parties recognise the importance of facilitating trade and investment in goods that contribute to addressing climate change and preservation of the environment and recall their respective commitments under Article 2.5 (Elimination of customs duties) to liberalise trade in a broad range of goods. The list of goods below is non-exhaustive and illustrates the goods that contribute to mitigating climate change by efficient use of energy and dissemination of renewable technologies. This list is without prejudice to each Party's commitments in Article 2.5 (Elimination of customs duties)

Energy efficiency:

3507.90 – Enzymes

3919.90 – Window film – building insulation

3920.62 – Window film – building insulation

4504.10 – Cork – building insulation materials

4504.90 – Cork – building insulation materials

6806.10 – Slag wool – building insulation materials

6806.20 – Slag wool – building insulation materials

6806.90 – Slag wool – building insulation materials

6808.00 – Vegetable fibre panels – building insulation materials

7508.90 – Superconducting cable

8502.39 – Electricity generators for other renewable energy sources

Geothermal, hydro, solar and wind energy:

8418.61 – Geothermal heat pumps

8410.11 – Hydro turbines, small

8410.12 – Hydro turbines, medium

8410.13 – Hydro turbines, large

8410.90 – Parts of hydro turbines

2804.61 – Polysilicon – raw material for production of solar panels

2823.00 – Titanium oxides – raw material for production of solar panels

2921.11 – Perovskite – raw material for production of solar panels

2925.29 – Perovskite – raw material for production of solar panels

2933.39 – Semiconductor additive material for production of solar panels

3818.00 – Wafer – part of solar panels

3920.10 – Film used in the production of photovoltaic cells

3920.91 – Film for protection of solar cells

3921.90 – Solar mirror film

7005.10 – Glass sheets – component of solar panels

7007.19 – Glass sheets – component of solar panels

7009.91 – Glass solar concentrating mirrors

8419.19 – Water heaters

8486.10 – Machines for production of solar wafers

8486.20 – Machines for production of solar cells

8486.90 – Parts – for the production of solar panels

8537.10 – Solar tracking controllers

8541.40 – Photovoltaic cells

9001.90 – Optical elements to concentrate solar power

9002.90 – Optical elements to concentrate solar power

9013.80 – Heliostats (device controlling the position of solar panels in relation to the sun)

9013.90 – Parts of heliostats

7308.20 – Wind turbine towers

7308.90 – Parts of wind turbine towers

8412.80 – Windmills, turbines

8412.90 – Parts of windmills – blades and hubs

8482.10 – Ball bearings for use in wind turbines

8482.30 – Ball bearings for use in wind turbines

8483.10 – Transmission shafts for wind turbines

8483.40 – Windmill gear boxes

8483.60 – Windmill gear boxes

8502.31 – Electricity generators for windmills

List B. List of Environmental services and manufacturing activities

The Parties recognise the importance of facilitating trade and investment in environmental services and manufacturing activities and recall their respective commitments under Chapter 10 (Investment Liberalisation and Trade in Services) for the following sectors, subject to the reservations listed in Annexes 10–A to 10–F:

1. Environmental services covered by CPC provisional 94

9401 – Sewage services

9402 – Refuse disposal services

9403 – Sanitation and similar services

9404 – Cleaning services of exhaust gases

9405 – Noise abatement services

9406 – Nature and landscape protection services

9409 – Other environmental protection services n.e.c.

2. Circular economy related services, such as:

62278 – Wholesale trade services of waste and scrap and materials for recycling

633 – Repair services of personal and household goods

75410 – Telecommunications – equipment rental services

83101 – Leasing or rental services concerning private cars without operator

83106 – Leasing or rental services concerning agricultural machinery and equipment without operator

83107 – Leasing or rental services concerning construction machinery and equipment without operator

83108 – Leasing or rental services concerning office machinery and equipment (incl. computers) without operator

83109 – Leasing or rental services concerning other machinery and equipment without operator

8320 – Leasing or rental services concerning personal and household goods

88493 – Recycling on a fee or contract basis

886 – Repair services incidental to metal products, machinery and equipment

3. Environmentally-related services that support the use of the environmental goods identified in List A of this Annex, such as:

512 – Construction work for buildings

513 – Construction work for civil engineering

514 – Assembly and erection of prefabricated constructions

515 – Special trade construction work

516 – Installation work

62275 – Wholesale trade services of construction materials fittings and fixtures and flat glass

62283 – Wholesale trade services of mining, construction and civil engineering machinery and equipment

86711 – Advisory and pre-design architectural services

86712 – Architectural design services

86721 – Advisory and consultative engineering services

86723 – Engineering design services for mechanical and electrical installations for buildings

86724 – Engineering design services for the construction of civil engineering works

86725 – Engineering design services for industrial processes and production

86726 – Engineering design services n.e.c.

86729 – Other engineering services

86733 – Integrated engineering services for the construction of manufacturing turnkey projects

8675 – Engineering related scientific and technical consulting services

86762 – Testing and analysis services of physical properties

86763 – Testing and analysis services of integrated mechanical and electrical systems

885 – Services incidental to the manufacture of metal products, machinery and equipment

4. Manufacturing activities

Manufacture of environmental goods identified in List A of this Annex.

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ANNEX 24

RULES OF PROCEDURE OF THE TRADE COMMITTEE

RULE 1

Role of the Trade Committee

The Trade Committee established pursuant to Article 24.1 (Trade Committee) is responsible for all matters referred to in Article 24.2 (Functions of the Trade Committee).

RULE 2

Composition and chair

1. Pursuant to Article 24.1 (Trade Committee), the Trade Committee is composed of representatives of the Union and of New Zealand at ministerial level or their designees.

2. The Trade Committee at ministerial level shall be co-chaired by the Member of the European Commission responsible for trade and by the New Zealand Minister responsible for trade.

RULE 3

Secretariat

1. Officials from the department responsible for Trade for each Party shall act together as Secretariat of the Trade Committee.

2. Each Party shall notify to the other Party the name, position and contact details of the official who shall act as a member of the Secretariat of the Trade Committee for that Party. This official is deemed to continue acting as a member of the Secretariat of the Trade Committee for the Party until the date the Party has notified to the other Party a new member.

RULE 4

Meetings

1. The Trade Committee shall meet on an annual basis, unless otherwise agreed by the co-chairs, or without undue delay at the request of either Party.

2. The meetings shall be held at an agreed date and time alternately in Brussels and in Wellington, unless agreed otherwise by the co-chairs. The Trade Committee may meet in person or by other appropriate means of communication, as agreed by the co-chairs.

3. The meetings shall be convened by the co-chair of the Party hosting the meeting.

RULE 5

Delegations

A reasonable period of time in advance of a meeting, the officials acting as members of the Secretariat of the Trade Committee for each Party shall inform each other of the intended composition of the delegations of the Union and of New Zealand respectively. The lists shall specify the name and function of each member of the delegation.

RULE 6

Agenda for the meetings

1. A provisional agenda for each meeting shall be drawn up by the host member of the Secretariat of the Trade Committee on the basis of a proposal made by the Party hosting the meeting with a deadline for the other Party to provide comments.

2. For meetings of the Trade Committee at ministerial level, the host member of the Secretariat of the Trade Committee shall provide a provisional agenda to the other Party at least one month in advance of a meeting. For meetings of the Trade Committee at senior officials level, the host member of the Secretariat of the Trade Committee shall provide a provisional agenda to the other Party at least 14 days in advance of a meeting.

3. The agenda shall be adopted by the Trade Committee at the beginning of each meeting. Items not appearing on the provisional agenda may be placed on the agenda by consensus.

RULE 7

Invitation of experts

The co-chairs of the Trade Committee may, by mutual agreement, invite experts (i.e. non-government officials) to attend the meetings of the Trade Committee in order to provide information on specific subjects and only for the parts of the meeting where such specific subjects are discussed.

RULE 8

Minutes

1. Draft minutes of each meeting shall be drawn up by the member of the Secretariat of the Trade Committee of the Party hosting the meeting, within 15 days from the end of the meeting, unless otherwise decided by the co-chairs. The draft minutes shall be transmitted for comments to the member of the Secretariat of the Trade Committee of the other Party.

2. Where the present rules apply to the meetings of specialised committees, the minutes of the specialised committee's meeting shall be made available for any subsequent meetings of the Trade Committee.

3. The minutes shall, as a general rule, summarise each item on the agenda, specifying where applicable:

(a) all documents submitted to the Trade Committee;

(b) any statement that one of the co-chairs of the Trade Committee requested to be entered in the minutes; and

(c) the decisions taken, recommendations made, statements agreed upon and conclusions adopted on specific items.

4. The minutes shall include a list of all decisions of the Trade Committee taken by written procedure pursuant to Rule 9(2) since the last meeting of the Trade Committee.

5. An annex to the minutes shall also include a list of the names, titles and capacity of all individuals who attended the meeting of the Trade Committee.

6. The host member of the Secretariat of the Trade Committee shall adjust the draft minutes on the basis of comments received and the revised draft minutes shall be approved by the Parties within 30 days of the date of the meeting, or by any other date agreed by the co-chairs. Once approved, two originals of the minutes shall be established by the Secretariat of the Trade Committee and the Parties shall each receive one original of the minutes.

RULE 9

Decisions and recommendations

1. The Trade Committee may adopt decisions and recommendations in respect of all matters where this Agreement so provides. The Trade Committee shall adopt decisions and recommendations by consensus, as provided for in Article 24.5(2) (Decisions and recommendations).

2. In the period between meetings, the Trade Committee may adopt decisions or recommendations by written procedure.

3. The text of a draft decision or recommendation shall be presented in writing by a co-chair to the other co-chair in the working language of the Trade Committee. The other Party shall have one month, or any longer period of time specified by the proposing Party, to express its agreement to the draft decision or recommendation. If the other Party does not express its agreement, the proposed decision or recommendation shall be discussed and may be adopted at the next meeting of the Trade Committee. The draft decisions or recommendations shall be deemed to be adopted once the other Party expresses its agreement and shall be recorded in the minutes of the meeting of the Trade Committee pursuant to Rule 8.3(c).

4. Where the Trade Committee is empowered under this Agreement to adopt decisions or recommendations, such decisions or recommendations shall be entitled "Decision" or "Recommendation" respectively. The Secretariat of the Trade Committee shall give any decision or recommendation a progressive serial number, the date of adoption and a description of their subject matter. Each decision and recommendation shall provide for the date of its entry into force.

5. The decisions and recommendations adopted by the Trade Committee shall be established in duplicate, authenticated by the co-chairs and transmitted one to each Party.

RULE 10

Transparency

1. The Parties may agree to meet in public.

2. Each Party may decide on the publication of the decisions and recommendations of the Trade Committee in its respective official publication or online.

3. As provided for in Article 25.7 (Disclosure of information), all documents submitted by a Party to the Trade Committee and that are designated as confidential shall be considered as confidential, unless that Party decides otherwise and notifies the Secretariat of the Trade Committee accordingly.

4. Provisional agendas of the meetings of the Trade Committee shall be made public before the meeting of the Trade Committee takes place. The minutes of the meetings of the Trade Committee shall be made public following their approval in accordance with Rule 8.6.

5. Publication of the documents referred to in paragraphs 2 and 4 shall be conducted in compliance with each Party's applicable data protection rules.

RULE 11

Languages

1. The working language of the Trade Committee shall be English.

2. The Trade Committee shall adopt decisions concerning the amendment or interpretation of the provisions of this Agreement in the languages of the authentic texts of this Agreement. All other decisions of the Trade Committee shall be adopted in the working language referred to in paragraph 1.

3. Each Party shall be responsible for the translation of decisions and other documents into its own official language, if required pursuant to this Article, and it shall meet expenses associated with such translations.

RULE 12

Expenses

1. Each Party shall meet any expenses it incurs as a result of participating in the meetings of the Trade Committee, in particular with regard to staff, travel and subsistence expenditure and with regard to video or teleconferences, postal and telecommunications expenditure.

2. Expenses in connection with the organisation of meetings and reproduction of documents shall be borne by the Party hosting the meeting.

3. Expenses in connection with the provision of interpretation services to and from the working language of the Trade Committee at meetings shall be borne by the Party hosting the meeting.

RULE 13

Specialised committees

1. Pursuant to Article 24.4 (Specialised committes), the Trade Committee shall supervise the work of all specialised committees and other bodies established under this Agreement.

2. The Trade Committee shall be informed in writing of the contact points designated by specialised committees or other bodies established under this Agreement. All relevant correspondence, documents and communications between the contact points of each specialised committee regarding the implementation of this Agreement shall be forwarded to the Secretariat of the Trade Committee simultaneously.

3. Pursuant to Article 24.4(7) (Specialised committees), the specialised committees shall report to the Trade Committee on the results, decisions and conclusions from each of their meetings.

4. Unless otherwise decided by each specialised committee pursuant to Article 24.4(5) (Specialised committees) of this Agreement, the Rules of Procedure set out in this Annex shall apply *mutatis mutandis* to the specialised committees under this Agreement.

RULE 14

Amendments of the Rules of Procedure

These Rules of Procedure may be amended by a decision of the Trade Committee in accordance with Rule 9.

ANNEX 26–A

RULES OF PROCEDURE FOR DISPUTE SETTLEMENT

I. Definitions

1. For the purposes of Chapter 26 (Dispute settlement) and of this Annex, the following definitions apply:

(a) "administrative staff", in respect of a panellist, means individuals under the direction and control of a panellist, other than assistants;

(b) "adviser" means an individual retained by a Party to advise or assist that Party in connection with the panel proceedings;

(c) "assistant" means an individual who, under the terms of appointment and under the direction and control of a panellist, conducts research or provides assistance to that panellist;

(d) "complaining Party" means any Party that requests the establishment of a panel pursuant to Article 26.4 (Initiation of panel procedures);

(e) "day" means a calendar day;

(f) "panel" means a panel established pursuant to Article 26.5 (Establishment of a panel);

(g) "panellist" means a member of a panel;

(h) "Party complained against" means the Party that is alleged to be in violation of the covered provisions; and

(i) "representative of a Party" means an employee or any individual appointed by a government department, agency or any other public entity of a Party who represents the Party for the purposes of a dispute under this Agreement.

II. Notifications

2. Any request, notice, written submission or other document of:

(a) the panel shall be sent to both Parties at the same time;

(b) a Party which is addressed to the panel shall be copied to the other Party at the same time; and

(c) a Party which is addressed to the other Party shall be copied to the panel at the same time, as appropriate.

3. Any request, notice, written submission or other document referred to under Rule 2 shall be made by e-mail or, where appropriate, any other means of telecommunication that provides a record of its sending. Unless proven otherwise, such notification shall be deemed to be delivered on the date of its sending.

4. Requests, notices, written submissions or other documents shall be addressed to the Directorate-General for Trade of the European Commission of the European Union and to the Ministry of Foreign Affairs and Trade of New Zealand, respectively.

5. Minor errors of a clerical nature in a request, notice, written submission or other document related to the panel proceedings may be corrected by delivery of a new document clearly indicating the changes.

6. If the last day for delivery of a document falls on a non-working day of the institutions of the Union or of the government of New Zealand, the time period for the delivery of the document shall end on the first following working day.

III. Appointment of panellists

7. If pursuant to Article 26.5 (Establishment of a panel), a panellist is selected by lot, the co-chair of the Trade Committee of the complaining Party shall promptly inform the co-chair of the Party complained against of the date, time and venue of the selection by lot. The Party complained against may, if it so chooses, be present during the selection. In any event, the selection shall be carried out with the Party or Parties that are present.

8. The co-chair of the complaining Party shall notify, in writing, each individual who has been selected to serve as a panellist of his or her selection. Each individual shall confirm his or her availability to both Parties within 10 days after the date of delivery of such notification.

9. The co-chair of the Trade Committee of the complaining Party shall select by lot the panellist or chairperson, within 10 days after the expiry of the time period referred to in Article 26.5(2) (Establishment of a panel), if any of the sub-lists referred in Article 26.6(2) (List of panellists):

(a) is not established or contains only names of persons who are not available amongst those individuals who have been formally proposed by one or both Parties for the establishment or maintenance of that particular sub-list; or

(b) no longer contains at least three individuals amongst those individuals who remain on that particular sub-list.

10. Without prejudice to Article 26.4(4) (Initiation of panel procedures), the Parties shall endeavour to ensure that, at the latest by the time all the panellists have accepted their appointment in accordance with Article 26.5(5) (Establishment of a panel), they have agreed on the remuneration and the reimbursement of expenses of the panellists and assistants, and have prepared the necessary appointment contracts with a view to having them signed promptly. The remuneration and expenses of the panellists shall be based on WTO standards. The remuneration and expenses of an assistant or all assistants of a panellist shall not exceed 50 % of the remuneration of that panellist.

IV. Organisational meeting

11. Unless the Parties agree otherwise, they shall meet the panel within seven days after its establishment in order to determine matters that the Parties or the panel deem appropriate, including the timetable of the proceedings. Panellists and representatives of the Parties may take part in such meeting through any means of communication, including telephone video conference or other electronic means of communication.

V. Written submissions

12. The complaining Party shall deliver its written submission no later than 20 days after the date of establishment of the panel. The Party complained against shall deliver its written submission no later than 20 days after the date of delivery of the written submission of the complaining Party.

VI. Operation of the panel

13. The chairperson of the panel shall preside at all its meetings. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.

14. Unless otherwise provided in Chapter 26 (Dispute settlement), the panel may conduct its activities by any means, including telephone, video conference or other electronic means of communication.

15. Only panellists may take part in the deliberations of the panel, but the panel may permit their assistants to be present during its deliberations.

16. The drafting of any decision and report shall remain the exclusive responsibility of the panel and shall not be delegated.

17. Where a procedural question arises that is not covered by Chapter 26 (Dispute settlement), the panel, after consulting the Parties, may adopt an appropriate procedure that is compatible with Chapter 26 (Dispute settlement).

18. If the panel considers that there is a need to modify any of the time periods for the proceedings other than the time periods set out in Chapter 26 (Dispute settlement) or to make any other procedural or administrative adjustment, it shall inform the Parties in writing of the time period or adjustment needed and the reasons therefor. The panel may adopt the modification or adjustment after consultation of the Parties.

VII. Replacement

19. If a Party considers that a panellist does not comply with the requirements of Annex 26–B (Code of conduct for panellists and mediators) and for this reason should be replaced, that Party shall notify the other Party within 15 days after the date on which it obtained sufficient evidence of the panellist's alleged failure to comply with the requirements of Annex 26–B (Code of conduct for panellists and mediators).

20. The Parties shall consult within 15 days after the date of the notification referred to in Rule 19. They shall inform the panellist of its alleged failure and they may request the panellist to take steps to ameliorate that failure. They may also, if they so agree, remove the panellist and select a new panellist in accordance with Article 26.5 (Establishment of a panel).

21. If the Parties fail to agree on the need to replace a panellist, other than the chairperson of the panel, either Party may request that this matter be referred to the chairperson of the panel, whose decision shall be final. If the chairperson of the panel finds that the panellist does not comply with the requirements of Annex 26–B (Code of conduct for panellists and mediators), the panellist shall be removed and a new panellist shall be selected in accordance with Article 26.5 (Establishment of a panel).

22. If the Parties fail to agree on the need to replace the chairperson, either Party may request that this matter be referred to one of the remaining members of the pool of individuals from the sub-list of chairpersons established pursuant to Article 26.6 (Lists of panellists). His or her name shall be drawn by lot by the co-chair of the Trade Committee from the requesting Party, or the chair's delegate. The decision by the selected person on the need to replace the chairperson shall be final. If this person finds that the chairperson does not comply with the requirements of Annex 26–B (Code of conduct for panellists and mediators), the chairperson shall be removed and a new chairperson shall be selected in accordance with Article 26.5 (Establishment of a panel).

VIII. Hearings

23. Based on the timetable determined pursuant to Rule 11, after consulting with the Parties and the other panellists, the chairperson of the panel shall notify the Parties the date, time and venue of the hearing. This information shall be made publicly available by the Party in which the hearing takes place, unless the hearing is closed to the public.

24. Unless the Parties agree otherwise, the hearing shall be held in Brussels if the complaining Party is New Zealand and in Wellington if the complaining Party is the Union. The Party complained against shall bear the administrative expenses of the hearing. In duly justified circumstances and at the request of a Party, the panel may decide to hold a virtual or hybrid hearing and make appropriate arrangements, taking into account the rights of due process and the need to ensure transparency, and after consulting both Parties.

25. The panel may convene additional hearings if the Parties so agree.

26. All panellists shall be present during the entirety of the hearing.

27. Unless the Parties agree otherwise, the following persons may attend the hearing, irrespective of whether the hearing is open to the public or not:

(a) representatives and advisers of a Party; and

(b) assistants, interpreters and other persons whose presence is required by the panel.

28. No later than five days before the date of a hearing, each Party shall deliver to the panel and to the other Party a list of the names of the persons who will make oral arguments or presentations at the hearing on behalf of that Party and of other representatives and advisers who will be attending the hearing.

29. The panel shall ensure that the Parties are treated on an equal footing and are afforded sufficient time to present their arguments.

30. The panel may direct questions to either Party at any time during the hearing.

31. The panel shall arrange for a transcript or recording of the hearing to be delivered to the Parties as soon as possible after the hearing. Where a transcript is prepared, the Parties may comment on the transcript and the panel may consider such comments.

32. Each Party may deliver a supplementary written submission concerning any matter that arose during the hearing within 10 days after the date of the hearing.

IX. Questions in writing

33. The panel may at any time during the proceedings submit questions in writing to one or both Parties. Any questions submitted to one Party shall be copied to the other Party.

34. Each Party shall provide the other Party with a copy of its responses to the questions submitted by the panel. The other Party shall have an opportunity to provide comments in writing on the Party's responses within seven days after the delivery of such copy.

X. Confidentiality

35. Each Party and the panel shall treat as confidential any information submitted by the other Party to the panel that the other Party has designated as confidential. When a Party submits to the panel a written submission that contains confidential information, it shall also provide, within 15 days, a submission without the confidential information, which shall be disclosed to the public.

36. Nothing in this Annex shall preclude a Party from disclosing statements of its own positions to the public to the extent that, when making reference to information submitted by the other Party, it does not disclose any information designated by the other Party as confidential.

37. The panel shall meet in closed session when the submission and arguments of a Party contains confidential information. The Parties shall maintain the confidentiality of the panel hearings when the hearings are closed to the public.

XI. *Ex parte* contacts

38. The panel shall not meet or communicate with a Party in the absence of the other Party.

39. A panellist shall not discuss any aspect of the subject matter of the proceedings with one Party or both Parties in the absence of the other panellists.

XII. *Amicus curiae* submissions

40. Unless the Parties agree otherwise within five days after the date of the establishment of the panel, the panel may receive unsolicited written submissions from a natural person of a Party or a legal person established in the territory of a Party who is independent from the governments of the Parties, provided that they:

(a) are received by the panel within 10 days after the date of the establishment of the panel;

(b) are concise and in no case longer than 15 pages, including any annexes, typed at double space;

(c) are directly relevant to a factual or a legal issue under consideration by the panel;

(d) contain a description of the person making the submission, including for a natural person his or her nationality and for a legal person its place of establishment, the nature of its activities, its legal status, general objectives and its source of financing;

(e) specify the nature of the interest that the person has in the panel proceedings; and

(f) are drafted in the working language determined in accordance with Rules 44 and 45.

41. The submissions shall be delivered to the Parties for their comments. The Parties may submit comments to the panel within 10 days after such delivery.

42. The panel shall list in its report all the submissions it has received pursuant to Rule 40. The panel shall not be obliged to address in its report the arguments made in those submissions, however, if it does, it shall also take into account any comments made by the Parties pursuant to Rule 41.

XIII. Urgent cases

43. In cases of urgency referred to in Article 26.10 (Decision on urgency), the panel, after consulting the Parties, shall adjust, as appropriate, the time periods referred to in this Annex. The panel shall notify the Parties of such adjustments.

XIV. Working language, translation and interpretation

44. During the consultations referred to in Article 26.3 (Consultations), and no later than the meeting referred to in Rule 11, the Parties shall endeavour to agree on a common working language for the proceedings before the panel.

45. If the Parties are unable to agree on a common working language, each Party shall arrange for and bear the costs of the translation of its written submissions into the language chosen by the other Party. The panel shall give positive consideration to a request from one Party or both Parties to modify the time periods for delivering written submissions if translations are required. The Party complained against shall arrange for the interpretation of oral submissions into the languages chosen by the Parties.

46. Panel reports and decisions shall be issued in the language or languages chosen by the Parties. If the Parties have not agreed on a common working language, the interim and final report of the panel shall be issued in one of the working languages of the WTO.

47. Any Party may provide comments on the accuracy of the translation of any translated version of a document drawn up in accordance with this Annex.

48. Each Party shall bear the costs of the translation of its written submissions. Any costs incurred for translation of a ruling shall be borne equally by the Parties.

XV. Other procedures

49. The time periods set out in this Annex shall be adjusted in line with the special time periods provided for the adoption of a report or decision by the panel in the proceedings under Article 26.14 (Reasonable period of time), Article 26.15 (Compliance review), Article 26.16 (Temporary remedies) and Article 26.17 (Review of any measure taken to comply after the adoption of temporary remedies).

50. Time periods for delivering written submissions shall also be adjusted in line with any determination of the panel following a request by one or both Parties as referred to in Rule 43.

ANNEX 26–B

CODE OF CONDUCT FOR PANELLISTS AND MEDIATORS

I. Definitions

1. For the purposes of this Annex, the following definitions apply:

(a) "administrative staff" means, in respect of a panellist, individuals under the direction and control of a panellist, other than assistants;

(b) "assistant" means an individual who, under the terms of appointment of a panellist, conducts research or provides assistance to that panellist;

(c) "candidate" means an individual whose name is on the list of panellists referred to in Article 26.6 (Lists of panellists) and who is under consideration for selection as a panellist under Article 26.5 (Establishment of a panel);

(d) "mediator" means an individual who has been selected as mediator in accordance with Part IV (Selection of the mediator) of Annex 26–C; and

(e) "panellist" means a member of a panel.

II. Governing principles

3. In order to preserve the integrity and impartiality of the dispute settlement procedures each candidate and panellist shall:

(a) get acquainted with this Code of Conduct;

(b) be independent and impartial;

(c) avoid direct or indirect conflicts of interests;

(d) avoid impropriety and the appearance of impropriety or bias;

(e) observe high standards of conduct; and

(f) not be influenced by self-interest, outside pressure, political considerations, public clamour, and loyalty to a Party or fear of criticism.

III. Disclosure obligations

4. Prior to the acceptance of his or her appointment as a panellist under Article 26.5 (Establishment of a panel), a candidate requested to serve as a panellist shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceedings. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters, including financial interests, professional interests, or employment or family interests.

5. The disclosure obligation under paragraph 4 is a continuing duty which requires a panellist to disclose any such interests, relationships or matters that may arise during any stage of the proceedings.

6. A candidate or a panellist shall communicate to the Trade Committee for consideration by the Parties any matters concerning actual or potential violations of this Code of Conduct at the earliest time he or she becomes aware of them.

IV. Independence and impartiality of panellists

7. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his or her duties.

8. A panellist shall not use his or her position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence him or her.

9. A panellist shall not allow past or existing financial, business, professional, personal, or social relationships or responsibilities to influence his or her conduct or judgement.

10. A panellist shall avoid entering into any relationship or acquiring any financial interest that is likely to affect his or her impartiality or that might reasonably create an appearance of impropriety or bias.

V. Duties of panellists

11. Upon acceptance of his or her appointment, a panellist shall be available to perform and shall perform his or her duties thoroughly and expeditiously throughout the proceedings, and with fairness and diligence.

12. A panellist shall consider only the issues raised in the proceedings and necessary for a decision and shall not delegate this duty to any other person.

13. A panellist shall not delegate the duty to decide to any other individual.

14. Parts II (Governing principles), III (Disclosure obligations), IV (Independence and impartiality of panellists), paragraph 11 of Part V (Duties of panellists), VI (Obligations of former panellists) and VII (Confidentiality) shall also apply to experts, assistants, and administrative staff.

VI. Obligations of former panellists

15. Each former panellist shall avoid actions that may create the appearance that he or she was biased in carrying out the duties or derived advantage from the decision of the panel.

16. Each former panellist shall comply with the obligations in Part VII (Confidentiality).

VII. Confidentiality

17. A panellist shall not, at any time, disclose any non-public information concerning the proceedings or acquired during the proceedings for which he or she has been appointed. A panellist shall not, in any case, disclose or use such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

18. A panellist shall not disclose a decision of the panel or parts thereof prior to its publication in accordance with Article 26.23(3) (Reports and decisions of the panel).

19. A panellist shall not, at any time, disclose the deliberations of a panel, or any panellist's view, nor make any public statements on the proceedings for which he or she has been appointed or on the issues in dispute in the proceedings.

VIII. Expenses

20. Each panellist shall keep a record and render a final account of the time devoted to the proceedings and of his or her expenses, as well as the time and expenses of his or her assistants and administrative staff.

IX. Mediators

21. This Code of Conduct shall apply to mediators, *mutatis mutandis*.

ANNEX 26–C

RULES OF PROCEDURE FOR MEDIATION

I. Objective

1. Further to Article 26.25 (Mediation), the objective of this Annex is to facilitate the finding of a mutually agreed solution through a comprehensive and expeditious procedure with the assistance of a mediator.

II. Request for information

2. At any time before the initiation of the mediation procedure, a Party may deliver a written request for information regarding a measure allegedly adversely affecting trade or investment between the Parties. The Party to which such request is made shall, within 20 days after delivery of the request, deliver a written response containing its comments on the requested information.

3. When the responding Party considers it will not be able to deliver a response within 20 days after delivery of the request referred to in Rule 2, it shall promptly notify the requesting Party, stating the reasons for the delay and providing an estimate of the shortest period within which it will be able to deliver its response.

4. A Party is normally expected to avail itself of this provision before the initiation of the mediation procedure.

III. Initiation of the mediation procedure

5. A Party may at any time request to enter into a mediation procedure with respect to any measure by a Party allegedly adversely affecting trade or investment between the Parties.

6. The request shall be made by means of a written request delivered to the other Party. The request shall be sufficiently detailed to present the concerns of the requesting Party clearly and shall:

(a) identify the specific measure at issue;

(b) provide a statement of the adverse effects that the requesting Party considers the measure has, or will have, on trade or investment between the Parties; and

(c) explain how the requesting Party considers that those adverse effects are linked to the measure.

7. The mediation procedure may only be initiated by mutual agreement of the Parties in order to explore mutually agreed solutions and consider any advice and proposed solutions by the mediator. The Party to which the request is made shall give sympathetic good faith consideration to the request and deliver its written acceptance or rejection to the requesting Party within 10 days after its delivery. Otherwise the request shall be regarded as rejected.

IV. Selection of the mediator

8. The Parties shall endeavour to agree on a mediator within 15 days of the initiation of the mediation procedure.

9. In the event that the Parties are unable to agree on the mediator within the time period set out in Rule 8, either Party may request the co-chair of the Trade Committee from the complaining Party to select the mediator by lot, within five days after the request, from the sub-list of chairpersons established under Article 26.6 (Lists of panellists). The co-chair of the Trade Committee from the complaining Party may delegate such selection by lot of the mediator.

10. Should the sub-list of chairpersons referred to in Article 26.6 (Lists of panellists) not be established at the time a request is made pursuant to Rules 5 to 7 (Initiation of the mediation procedure), the mediator shall be drawn by lot from the individuals formally proposed by one Party or both of the Parties for that sub-list.

11. A mediator shall not be a national of either Party or employed by either Party, unless the Parties agree otherwise.

12. A mediator shall comply with Annex 26–B (Code of conduct for panellists and mediators).

V. Mediation procedure

13. Within 10 days after the appointment of the mediator, the Party which invoked the mediation procedure shall deliver to the mediator and to the other Party a detailed written description of its concerns, in particular of the operation of the measure at issue and its possible adverse effects on trade or investment. Within 20 days after the delivery of such description, the other Party may deliver written comments on such description. Either Party may include any information that it deems relevant in its description or comments.

14. The mediator shall assist the Parties in a transparent manner in bringing clarity to the measure concerned and its possible adverse effects on trade or investment. In particular, the mediator may organise meetings between the Parties, consult the Parties jointly or individually, seek the assistance of, or consult with, relevant experts and stakeholders and provide any additional support requested by the Parties. The mediator shall consult with the Parties before seeking the assistance of, or consulting with, relevant experts and stakeholders.

15. The mediator may offer advice and propose a solution for the consideration of the Parties. The Parties may accept or reject the proposed solution, or agree on a different solution. The mediator shall not advise or comment on the consistency of the measure at issue with this Agreement.

16. The mediation procedure shall take place in the territory of the Party to which the request was addressed, or by mutual agreement in any other location or by any other means.

17. The Parties shall endeavour to reach a mutually agreed solution within 60 days after the appointment of the mediator. Pending a final agreement, the Parties may consider possible interim solutions, particularly if the measure relates to perishable goods, or seasonal goods or services that rapidly lose their trade value.

18. The solution may be adopted by means of a decision of the Trade Committee. Either Party may make the solution subject to the completion of any necessary internal procedures. Mutually agreed solutions shall be made publicly available. The version disclosed to the public shall not contain any information a Party has designated as confidential.

19. Upon request of either Party, the mediator shall deliver a draft factual report to the Parties, providing:

(a) a brief summary of the measure at issue;

(b) the procedures followed; and

(c) if applicable, any mutually agreed solution reached, including possible interim solutions.

The mediator shall allow the Parties 15 days to comment on the draft report. After considering the comments of the Parties received, the mediator shall, within 15 days after the delivery of the Parties' comments, deliver a final factual report to the Parties. The factual report shall not include any interpretation of this Agreement.

20. The procedure shall be terminated:

(a) by the adoption of a mutually agreed solution by the Parties, on the date of the adoption thereof;

(b) by mutual agreement of the Parties at any stage of the procedure, on the date of that agreement;

(c) by a written declaration of the mediator, after consultation with the Parties, that further efforts at mediation would be to no avail, on the date of that declaration; or

(d) by a written declaration of a Party after exploring mutually agreed solutions under the mediation procedure and after having considered any advice and proposed solutions by the mediator, on the date of that declaration.

VI. Confidentiality

21. Unless the Parties agree otherwise, all steps of the mediation procedure, including any advice or proposed solution, are confidential. A Party may disclose to the public the fact that a mediation procedure is taking place.

VII. Relationship to dispute settlement procedures

22. The mediation procedure is without prejudice to each Party's rights and obligations under Sections B (Consultations) and C (Panel procedures) of Chapter 26 (Dispute settlement) or under dispute settlement procedures under any other agreement.

23. A Party shall not rely on, or introduce as evidence, in other dispute settlement procedures under this Agreement or any other agreement, nor shall a panel take into consideration:

(a) positions taken by the other Party in the course of the mediation procedure or information exclusively gathered under Rule 14 (Mediation procedure);

(b) the fact that the other Party has indicated its willingness to accept a solution to the measure subject to mediation; or

(c) advice given or proposals made by the mediator.

24. Unless the Parties agree otherwise, a mediator shall not serve as a member of a panel in dispute settlement procedures under this Agreement or under any other international trade agreement to which both Parties are party involving the same matter for which he or she has been a mediator.

ANNEX 27

JOINT DECLARATION ON CUSTOMS UNIONS

1. The Union recalls the obligation of those countries that have established a customs union with the Union to align their trade regime to that of the Union, and for certain of them to conclude preferential agreements with countries having preferential agreements with the Union.

2. In this context, New Zealand shall endeavour to start negotiations with those countries that:

(a) have established a customs union with the Union; and

(b) whose goods do not benefit from the tariff concessions under this Agreement,

with a view to concluding a comprehensive bilateral agreement establishing a free trade area in accordance with Article XXIV of GATT 1994.

New Zealand shall endeavour to start negotiations as soon as possible with a view to having a comprehensive bilateral agreement enter into force as quickly as possible after the entry into force of this Agreement.