

Specific Commitments on Cross-Border Supply of Services

1. The list of commitments specified in this Appendix indicates the service sectors liberalised pursuant to Article 8.12 (Schedule of Specific Commitments) and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Viet Nam in those sectors. This list of commitments is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and
 - (b) the second column describes the applicable reservations.
2. Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not specified in the table in this Appendix is not committed.

3. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.10 (Market Access) and Article 8.11 (National Treatment). Those measures, such as the requirement to obtain a license, universal service obligations, the requirement to obtain recognition of qualifications in regulated sectors and the requirement to pass specific examinations, including language examinations, even if not listed in the table in this Appendix, apply in any case to services and service suppliers of Viet Nam.
4. The list of commitments specified in this Appendix is without prejudice to the feasibility of the cross-border supply of services provided for in subparagraph (k) of Article 8.2 (Definitions) in certain service sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on Liberalisation of Investments set out in Appendix 8-A-2.
5. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

6. The rights and obligations arising from the list of commitments specified in this Appendix shall have no direct effect and confer no rights directly to natural or juridical persons.
7. The Union takes commitments differentiated by its Member States, where applicable.
8. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Viet Nam the treatment granted in a Member State to the natural and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to juridical persons of Viet Nam established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those juridical persons established within the Union which are owned or controlled by nationals of Viet Nam.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p style="text-align: center;">Real estate</p> <p>For Modes 1 and 2 In all Member States except AT, BG, CY, CZ, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None.</p> <p>In AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (<i>Länder</i>) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>In BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p>Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p>In CY: Unbound.</p> <p>In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in the Czech Republic. Specific rules apply to the agricultural and forest land in the state ownership.</p>

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

Sector or sub-sector	Description of reservations
	<p>In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by foreign physical and legal entities.</p> <p>In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>In FI (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands.</p> <p>In HU: Limitations apply on acquisition of land and real estate by foreign investors.²</p> <p>In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>In LT: Unbound for acquisition of land³.</p> <p>In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continues to apply.</p>

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

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

Sector or sub-sector	Description of reservations
	<p>In PL: Acquisition of real estate, direct or indirect, by foreigners (foreign natural or legal persons) requires permission. Unbound for acquisition of state-owned property (i.e. the regulations governing the privatisation process).</p> <p>In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through <i>inter vivos</i> acts.</p> <p>In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches⁴ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.</p> <p>In SK: Limitations apply on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.</p>

⁴ According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

Sector or sub-sector	Description of reservations
BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861) ⁵ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, " <i>huissiers de justice</i> " or other " <i>officiers publics et ministériels</i> ."	<p>For Modes 1 and 2</p> <p>In AT, EL, ES, LT, MT, SK: full admission to the Bar, required for the practice of domestic Union and Member State law, is subject to a nationality condition.</p> <p>In CY: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.</p> <p>In BE, FI, LU: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "<i>Cour de cassation</i>" in non-criminal cases.</p>

⁵ It includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, Union law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, *inter alia*, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States of the Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	<p>In BG: Viet Nam's lawyers may only provide legal representation services for a Viet Nam's national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required.</p> <p>In FR: Lawyers' access to the profession of "<i>avocat auprès de la Cour de Cassation</i>" and "<i>avocat auprès du Conseil d'Etat</i>" is subject to quotas and to a nationality condition.</p> <p>In HR: Unbound for practicing of Croatian law.</p> <p>In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>In DK: Marketing of legal advice services is reserved to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "<i>advokat</i>", is subject to a residency requirement.</p>
(b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)	<p>For Mode 1</p> <p>In FR, HU, IT, MT, RO, SI: Unbound.</p> <p>In AT: Nationality condition applies for representation before competent authorities.</p> <p>In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	<p>For Mode 1</p> <p>In BE, BG, CY, DE, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PT, RO, UK: Unbound.</p> <p>In AT: Nationality condition applies for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.).</p> <p>In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch.</p> <p>In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. 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 separate case allows otherwise.</p> <p>Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). 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. The competent authority may grant exemptions from this requirement.</p>

Sector or sub-sector	Description of reservations
	<p>In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania.</p> <p>For Mode 2</p> <p>None.</p>
(c) Taxation advisory services (CPC 863) ⁶	<p>For Mode 1</p> <p>In AT: Nationality condition applies for representation before competent authorities.</p> <p>In BG, MT, RO SI: Unbound.</p> <p>In CY: Authorisation is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In CZ: Taxation services may be provided by natural persons only who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors.</p> <p>For Mode 2</p> <p>None.</p>

⁶ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.(a) Legal Services.

Sector or sub-sector	Description of reservations
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 In AT: Unbound, except for pure planning services. In BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. In HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning. In HU, RO: Unbound for landscape architectural services. For Mode 2 None.
(f) Engineering services; and (g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 In AT, SI: Unbound, except for pure planning services. In BG, CY, EL, IT, MT, PT: Unbound. In HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law.

Sector or sub-sector	Description of reservations
	<p>For Mode 2 None.</p>
(h) Medical (including psychologists), and dental services (CPC 9312 and part of CPC 85201)	<p>For Mode 1 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons. In HR: Unbound, except for telemedicine. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy.</p> <p>For Mode 2 None.</p>
(i) Veterinary services (CPC 932)	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. In UK: Unbound, except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care)</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
(j) 1. Midwives services (part of CPC 93191) (j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LT, LU, LV, MT, NL, PT, RO, SI, SK, UK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2 None.
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists ⁷	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In HU: Unbound, except for CPC 63211. In LV, LT: Unbound, except for mail order. For Mode 2 None.

⁷ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the Union, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
B. Computer and related services (CPC 84)	For Modes 1 and 2: None.
C. Research and development services	
R&D services on social sciences and humanities (CPC 852 excluding psychologists services) ⁸	None.
R&D services on natural sciences (CPC 851) Interdisciplinary R&D services (CPC 853)	For Modes 1 and 2: EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
D. Real estate services ⁹	
(a) Involving own or leased property (CPC 821)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LT, LV, MT, PL, RO, SI, SK: Unbound. In HR: Commercial presence required.

⁸ Part of CPC 85201, which is to be found under 1.A.(h) Medical and Dental services.

⁹ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
	<p>For Mode 2</p> <p>In DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register.</p> <p>Amongst others, the Act requires that the applicant is a Danish resident or resident of Union, EEA or Switzerland. Furthermore some requirements to the applicant's theoretical insight and practical knowledge must be considered as laid down by the Danish Business Authority in guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.</p>
(b) On a fee or contract basis (CPC 822)	<p>For Mode 1</p> <p>In BG, CY, CZ, EE, HU, IE, LT, LV, MT, PL, RO, SI, SK: Unbound.</p> <p>In HR: Commercial presence required.</p> <p>In DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register.</p> <p>Amongst others, the Act requires that the applicant is a Danish resident or a resident of the Union, EEA or Switzerland. Furthermore some requirements to the applicants theoretical insight and practical knowledge must be considered as laid down by the Danish Business Authority in guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	<p>For Mode 1 In BG, CY, DE, HU, MT, RO: Unbound.</p> <p>For Mode 2 None.</p>
(b) Relating to aircraft (CPC 83104)	<p>For Mode 1 In BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound.</p> <p>For Mode 2 In AT, BE, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, NL, PT, SE, SI, UK: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or elsewhere in the Union. Waivers can be granted for short term lease contracts or under exceptional circumstances In BG, CY, CZ, LV, MT, PL, RO, SK: Unbound..</p>
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	<p>For Mode 1 In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: For CPC 83101: residency requirement.</p>

Sector or sub-sector	Description of reservations
	For Mode 2 None. For Mode 1 and 2: In HR: Excluding cabotage.
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
(e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In EE: Unbound, except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
(f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other business services	
(a) Advertising (CPC 871)	For Modes 1 and 2 None.

Sector or sub-sector	Description of reservations
(b) Market research and opinion polling (CPC 864)	For Modes 1 and 2 None.
(c) Management consulting services (CPC 865)	For Modes 1 and 2 None.
(d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2 In HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical testing and analysis services (CPC 8676)	For Mode 1 In IT: Unbound for the profession of biologists and chemical analysts. In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound. For Mode 2 In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Mode 1 In IT: Unbound for activities reserved to agronomists and " <i>periti agrari</i> ". In EE, MT, RO: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(g) Advisory and consulting services relating to fishing (part of CPC 882)	For Mode 1 In LV, MT, RO, SI: Unbound. For Mode 2 None.
(h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
(i) Placement and supply services of personnel	
(i) 1. Executive search (CPC 87201)	For Mode 1 In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.
(i) 2. Placement services (CPC 87202)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
(i) 3. Supply services of office support personnel (CPC 87203)	<p>For Mode 1 In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IE, IT, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound.</p> <p>For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.</p>
(i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	<p>For Modes 1 and 2 In all Member States except HU: Unbound. In HU: None.</p>
(j) 1. Investigation services (CPC 87301)	<p>For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound.</p>
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>For Mode 1 In HU: Unbound for CPC 87304, CPC 87305 In BE, BG, CY, CZ, EE, ES, FI, FR, HR, IT, LT, LV, MT, PT, PL, RO, SI, SK: Unbound. In DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services.</p>

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

Sector or sub-sector	Description of reservations
(1) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	<p>For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EL, ES, FI, FR, HR, IE, IT, LU, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 None.</p>
(1) 3. Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	<p>For Modes 1 and 2 None.</p>
(1) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	<p>For Mode 1 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
(l) 5. Maintenance and repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ¹⁰ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2: None.
(m) Building-cleaning services (CPC 874)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
(n) Photographic services (CPC 875)	For Mode 1 In BG, EE, MT, PL: Unbound for the supply of aerial photographic services. In HR, LV: Unbound for specialty photographic services (CPC 87504). For Mode 2 None.

¹⁰ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 1. F.(l) 1. to 1. F.(l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(o) Packaging services (CPC 876)	For Modes 1 and 2 None.
(p) Printing and publishing (CPC 88442)	For Modes 1 and 2: None.
(q) Convention services (part of CPC 87909)	For Modes 1 and 2 None.
(r) 1. Translation and interpretation services (CPC 87905)	For Mode 1 In HR: Unbound for official documents. In HU, SK: Unbound for official translation and interpretation. In PL: Unbound for services of sworn interpreters. For Mode 2 None.

Sector or sub-sector	Description of reservations
(r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. For Mode 2 None.
(r) 3. Collection agency services (CPC 87902)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(r) 5. Duplicating services (CPC 87904) ¹¹	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
(r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None.
(r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None.

¹¹ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
<p>A. Postal and courier services (Services relating to the handling¹² of postal items¹³ according to the following list of sub-sectors, whether for domestic or foreign destinations:</p> <p>(i) handling of addressed written communications on any kind of physical medium¹⁴, including hybrid mail service and direct mail;</p> <p>(ii) handling of addressed parcels and packages¹⁵;</p>	<p>For Modes 1 and 2 None.</p>

¹² "Handling" refers to activities such as clearance, sorting, transport and delivery.
¹³ "Postal item" refers to items handled by any type of commercial operator, whether public or private.
¹⁴ E.g. letters, postcards.
¹⁵ Books and catalogues are included hereunder.

Sector or sub-sector	Description of reservations
(iii) handling of addressed press products ¹⁶ ; (iv) handling of items referred to in (i) to (iii) above as registered or insured mail; (v) express delivery services ¹⁷ for items referred to in (i) to (iii) above; (vi) handling of non-addressed items, and (vii) document exchange ¹⁸ .	

¹⁶ Journals, newspapers, and periodicals.

¹⁷ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

¹⁸ Provision of means, including the supply of *ad hoc* premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. "Postal item" refers to items handled by any type of commercial operator, whether public or private.

Sector or sub-sector	Description of reservations
<p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 100 grams¹⁹, and for the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235²⁰ and part of CPC 73210²¹)</p>	

¹⁹ "Items of correspondence" means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

²⁰ Transportation of postal and courier items on own account by any land mode.

²¹ Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
B. Telecommunications services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means ²² , excluding broadcasting ²³	For Modes 1 and 2 None.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2 None.

²² These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer and Related services.

²³ Broadcasting is defined as the uninterrupted chain of transmission via wired or wireless means (regardless of the location of the originating transmission) required for the reception or display of aural or visual programme signals by all or any part of the public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
<p>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p> <p>A. Commission agents' services</p> <p>(a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p> <p>(b) Other commission agents' services (CPC 621)</p> <p>B. Wholesale trade services</p> <p>(a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p>	<p>For Modes 1 and 2</p> <p>In EU except in AT, FI, SI: Unbound for distribution of chemical products, and of precious metals (and stones).</p> <p>In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use.</p> <p>In HR: Unbound for tobacco products.</p> <p>In LT: The distribution of pyrotechnics is subject to licensing. Only the juridical persons established in the Union may obtain a licence.</p> <p>In SE: Unbound for biocide products.</p> <p>For Mode 1</p> <p>In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.</p> <p>In AT, BG, CZ, FI, RO, SI, SK: Unbound for distribution of pharmaceuticals.</p> <p>In BE, BG, CY, DE, DK, EL,ES, FR, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.</p> <p>In BG, HU, PL: Unbound for commodity brokers' services.</p> <p>In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages.</p> <p>In CY: Nationality condition for wholesale trade of pharmaceuticals.</p>

Sector or sub-sector	Description of reservations
(b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542) (c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ²⁴) C. Retailing services ²⁵ Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	In FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals. In IT: For wholesale trade services, state monopoly on tobacco. In MT: Unbound for commission agents' services. In SE: Unbound for retail sales of alcoholic beverages.

²⁴ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

²⁵ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.(1).
 Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 14.E. and 14.F.

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ²⁶ (CPC 632 excluding CPC 63211 and 63297) D. Franchising (CPC 8929)	
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary education services (CPC 921)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2 In CY, FI, HR, MT, RO, SE, SI: Unbound.
B. Secondary education services (CPC 922)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound. For Mode 2 In CY, FI, MT, RO, SE: Unbound.

²⁶ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.(k).

Sector or sub-sector	Description of reservations
	<p>For Modes 1 and 2 In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>
<p>C. Higher education services (CPC 923)</p>	<p>For Mode 1 In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR: Nationality condition applies. However, Viet Nam's nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach. In IT: Nationality condition applies for service providers to be authorised to issue State recognised diplomas.</p> <p>For Mode 2 In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2 In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p>
<p>D. Adult education services (CPC 924)</p>	<p>For Modes 1 and 2 In CY, FI, MT, RO, SE: Unbound.</p> <p>For Mode 1 In AT: Unbound for adult education services by means of radio or television broadcasting.</p>

Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	<p>For Modes 1 and 2 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, UK: Unbound.</p> <p>For Mode 1: In HR: None for correspondence education or education via telecommunications.</p>
<p>6. ENVIRONMENTAL SERVICES</p> <p>A. Waste water services (CPC 9401)²⁷</p> <p>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</p> <p>(a) Refuse disposal services (CPC 9402)</p> <p>(b) Sanitation and similar services (CPC 9403)</p> <p>C. Protection of ambient air and climate (CPC 9404)²⁸</p>	<p>For Mode 1 In EU: Unbound, except for consulting services.</p> <p>For Mode 2 None.</p>

²⁷ Corresponds to sewage services.

²⁸ Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
D. Remediation and clean-up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ²⁹ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

²⁹ Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>For Modes 1 and 2</p> <p>In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. <p>In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the Union or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the Union or by a branch not established in Austria. Exception from the higher premium tax can be granted.</p> <p>In DK: Compulsory air transport insurance can be underwritten only by firms established in the Union. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p>

Sector or sub-sector	Description of reservations
	<p>In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the Union.</p> <p>In PL: Unbound for reinsurance, retrocession and insurance except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the Union. Only persons or companies established in the Union may act as intermediaries for such insurance business in Portugal.</p> <p>In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.</p> <p>For Mode 1</p> <p>In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PT, RO, SE, SI, SK, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit.

Sector or sub-sector	Description of reservations
	<p>In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. <p>In LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit, except related to land transport where the risk is located in Lithuania. <p>In LT, LV, PL, BU: Unbound for insurance intermediation.</p> <p>In FI: Only insurers having their head office in the Union or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the Union.</p>

Sector or sub-sector	Description of reservations
	<p>In HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <ul style="list-style-type: none"> (a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; (b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability; and (c) marine, aviation, transport. <p>In HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the Union is allowed only through a branch office registered in Hungary.</p> <p>In IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Union. This reservation does not apply to international transport involving imports into Italy.</p> <p>In SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p> <p>In ES: For actuarial services, residency requirement and three-year relevant experience.</p> <p>For Mode 2</p> <p>In AT, BE, BG, CZ, CY, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for intermediation.</p>

Sector or sub-sector	Description of reservations
	<p>In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with respect to their activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <p>(a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance;</p> <p>(b) non-life insurance:</p> <p>(i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;</p> <p>(ii) - personal or property risk insurance that is not available in Croatia; - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); and</p> <p>(c) marine, aviation, transport.</p> <p>In IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Union. This reservation does not apply to international transport involving imports into Italy.</p>

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

Sector or sub-sector	Description of reservations
	<p>In IT: Unbound for "<i>promotori di servizi finanziari</i>" (financial salesmen).</p> <p>In LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the Union can act as depositories of the assets of investment funds.</p> <p>In LT: Commercial presence is required for pension fund management.</p> <p>In LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p> <p>In RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in Romania.</p>

Sector or sub-sector	Description of reservations
	<p>In SI:</p> <p>(a) Participation in issue of Treasury bonds, pension fund management: Unbound.</p> <p>(b) All other sub-sectors, except participation in issue of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can offer foreign securities only through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in Slovenia or be branches of foreign investment firms or banks.</p> <p>For Mode 2</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p>
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
<p>A. Hospital services (CPC 9311)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, DE, CY, CZ, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
D. Social services (CPC 933)	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 In BE: Unbound except for convalescent and rest houses and old people's homes. In CZ: Unbound.</p>
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound except for catering. In HR: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	For Mode 1 In BG, HU: Unbound. In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. For Mode 2 None.
C. Tourist guides services (CPC 7472)	For Mode 1 In BG, CY, CZ, HU, IT, LT, MT, PL, SI, SK: Unbound. For Mode 2 None.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound. For Mode 2 In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
	<p>In BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193).</p> <p>In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.</p> <p>In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).</p>
<p>B. News and press agencies services (CPC 962)</p>	<p>For Mode 1 In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>For Mode 2 In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.</p>
<p>C. Libraries, archives museums and other cultural services (CPC 963)</p>	<p>For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p>

Sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	For Modes 1 and 2 In AT: Unbound for ski school services and mountain guide services. In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound. For Mode 1 In CY, EE: Unbound.
E. Recreation park and beach services (CPC 96491)	For Modes 1 and 2 None.
11. TRANSPORT SERVICES	
A. Maritime transport (a) International passenger transportation (CPC 7211 less national cabotage transport ³⁰)	For Modes 1 and 2: None.

³⁰ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union .

Sector or sub-sector	Description of reservations
(b) International freight transportation (CPC 7212 less national cabotage transport ³¹)	
B. Rail transport (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	For Mode 1 In EU: Unbound. For Mode 2: None
C. Road transport (a) Passenger transportation (CPC 7121 and CPC 7122) (b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account ³²)	For Mode 1 In EU: Unbound. For Mode 2 None.

³¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union.

³² Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

Sector or sub-sector	Description of reservations
D. Pipeline transport of goods other than fuel ³³ (CPC 7139)	For Mode 1: In EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
12. SERVICES AUXILIARY TO TRANSPORT ³⁴	
A. Services auxiliary to maritime transport (a) Maritime cargo handling services (b) Storage and warehousing services (part of CPC 742) (c) Customs clearance services (d) Container station and depot Services (e) Maritime agency services	For Mode 1: In EU: Unbound* for maritime cargo handling services and for pushing and towing services. SE: None except for pushing/towing and rental of vessels with crew where SE has limitations on cabotage and flag. In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SI, SK: Unbound for rental of vessels with crew. In HR: Unbound except for freight transport agency services. For Mode 2: None.

³³ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

³⁴ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.(l) 1 to 1.F.(l) 4.

* Unbound due to lack of technical feasibility.

Sector or sub-sector	Description of reservations
(f) Maritime freight forwarding services (g) Rental of vessels with crew (CPC 7213) (h) Pushing and towing services (CPC 7214) (i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (part of CPC 749)	
B. Services auxiliary to rail transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748)	For Mode 1 In EU: Unbound for pushing and towing services. In CZ: Unbound for direct branching (incorporation is required). In HR: Unbound, except for freight transport agency services. For Mode 2 None.

Sector or sub-sector	Description of reservations
(d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	
C. Services auxiliary to road transport (a) Cargo-handling services (part of CPC 741) (b) Storage and warehouse services (part of CPC 742) (c) Freight transport agency services (part of CPC 748) (d) Rental of commercial road vehicles with operators (CPC 7124) (e) Supporting services for road transport (CPC 744) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 In AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound for rental of commercial road vehicles with operators. In HR: Unbound except for freight transport agency services and supporting services for road transport that are subject to permit. In CZ: Unbound for direct branching (incorporation is required). For Mode 2 None.

Sector or sub-sector	Description of reservations
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering services)	<p>For Mode 1 In EU: Unbound except for catering.</p> <p>For Mode 2 In BG, CY, CZ, HU, MT, PL, RO, SI, SK: Unbound.</p>
(b) Storage and warehouse services (part of CPC 742)	<p>For Modes 1 and 2 None</p>
(c) Freight transport agency services (part of CPC 748)	<p>For Modes 1 and 2 None.</p>
(d) Rental of aircraft with crew (CPC 734)	<p>For Modes 1 and 2:</p> <p>EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. By exception, aircraft registered in Viet Nam may be leased by a Vietnamese air carrier to an air carrier of the Union in specific circumstances for the air carrier of the Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the Union, and subject to obtaining the approval of a limited duration from the Member State of the Union licensing the air carrier of the Union.</p>

Sector or sub-sector	Description of reservations
(e) Sales and marketing (f) Computer reservations systems	For Modes 1 and 2 EU: Where air carriers of the Union are not accorded equivalent treatment ³⁵ to that provided in the European Union by CRS services suppliers in Viet Nam, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the Union by air carriers in Viet Nam, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Viet Nam by the CRS services suppliers in the Union, or to the CRS services suppliers of Viet Nam by the air carriers in the Union.
E. Services auxiliary to pipeline transport of goods other than fuel ³⁶ (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
13. OTHER TRANSPORT SERVICES	
Provision of combined transport services	All Member States except in AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

³⁵ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the Union.

³⁶ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

Sector or sub-sector	Description of reservations
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ³⁷	For Modes 1 and 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

³⁷ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: In EU: Unbound for wholesale trade services of electricity, steam and hot water. For Mode 2 None.
E. Retailing services of motor fuel (CPC 613)	For Mode 1: In EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	<p>For Mode 1: In EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. In BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order).</p> <p>For Mode 2 None.</p>
G. Services incidental to energy distribution (CPC 887)	<p>For Mode 1: In EU: Unbound, except for consultancy services (none for consultancy services).</p> <p>For Mode 2 None.</p>
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	<p>For Mode 1: In EU: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
(b) Hairdressing services (CPC 97021)	For Mode 1: In EU: Unbound. For Mode 2 None.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: In EU: Unbound. For Mode 2 None.
(d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1: In EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ³⁸ (CPC ver. 1.0 97230)	For Mode 1: In EU: Unbound. For Mode 2 None.
(g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

³⁸ Therapeutical massages and thermal cure services are to be found under 1.A.(h) Medical and Dental services, 1.A.(j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).