

MODEL SCHEDULE
CONSTRUCTION AND RELATED ENGINEERING SERVICES
+ RELATED PROFESSIONAL SERVICES

| Sector or subsector | Limitations on MA | Limitations on NT | Additional commitments |
|---|---|---|--|
| Construction and related engineering services (CPC 511, 512, 513, 514, 515, 516, 517, 518) | (1) Unbound (2) Unbound (3) - [None.] - [None as of 1 January [year X].] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Existing JV/JO requirements for foreign service suppliers may be maintained until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] - [Existing restrictions on the types of projects that can be undertaken by foreign service suppliers may be maintained until 1 January [year X]. After that, none.] (4) Unbound except as indicated in the horizontal section for ICT and BV. | (1) Unbound (2) Unbound (3) None (4) Unbound except as indicated in the horizontal section for ICT and BV. | Capital and asset requirements shall be based on international practice and allow for alternatives such as bank guarantees, insurance bonds, letters of guarantee and other similar financial instruments. |

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| <p>Architectural services (CPC 8671)</p> <p>Engineering services (CPC 8672)</p> <p>Integrated engineering services (CPC 8673)</p> <p>Urban planning & landscape architectural services (CPC 8674)</p> | <p>1) - [None]</p> <p>- [Unbound until 1 January [year X] in the case of existing commercial presence or residency requirements. After that, none.]</p> <p>2) None</p> <p>3) - [None] - [Existing JV/JO requirements for foreign service suppliers may be maintained until 1 January [year X]. After that, none]. - [None except that existing non-discriminatory limitations on types of legal entities (e.g. only sole proprietorship and partnership) may be maintained].</p> <p>4) Unbound except as indicated in the horizontal section for ICT, BV, CSS and IP.</p> | <p>1) - [None]</p> <p>- [Unbound until 1 January [year X] in the case of existing commercial presence or residency requirements. After that, none.]</p> <p>2) None</p> <p>3) None</p> <p>4) - [Unbound except as indicated in the horizontal section for ICT, BV, CSS and IP.] - [Unbound except as indicated in the horizontal section for ICT, BV, CSS and IP and subject to the following limitations: residency requirements for ICTs.]</p> | <p>[Foreign services suppliers do not need to be fully licensed in the territory of [Member] if they provide the services jointly with services suppliers licensed in the territory of [Member]]</p> |
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CRITICAL MASS - CONSTRUCTION AND RELATED ENGINEERING SERVICES + RELATED PROFESSIONAL SERVICES

| MEMBERS HAVING ALREADY OFFERED COMPREHENSIVE COMMITMENTS | MEMBERS HAVING OFFERED ONLY PARTIAL COMMITMENTS FOR THE TIME BEING | MEMBERS NOT HAVING OFFERED ANY COMMITMENTS YET |
|--|---|--|
| <ul style="list-style-type: none"> • <u>Australia</u> (construction + professional) • <u>Bahrain</u> (construction + professional)¹ • <u>Brunei</u> (construction)¹ • <u>Canada</u> (professional) • <u>China</u> (professional) • <u>Chinese Taipei</u> (construction + professional) • <u>EC</u> (construction + professional) • <u>Japan</u> (construction + professional) • <u>Korea</u> (construction + professional) • <u>Macao</u> (construction) • <u>Mexico</u> (professional)¹ • <u>New Zealand</u> (construction) • <u>Singapore</u> (construction) • <u>South Africa</u>¹ (professional) • <u>Switzerland</u> (construction + professional) • <u>United Arab Emirates</u> (professional)¹ • <u>USA</u> (construction + professional) | <ul style="list-style-type: none"> • <u>Argentina</u> (construction – CPC 513 civil engineering works not covered - + professional)¹ • <u>Brazil</u> (construction – sectoral coverage not complete -, + professional)¹ • <u>Canada</u> (construction – some States limitations remain) • <u>Chile</u> (professional)¹ • <u>Cuba</u> (construction) • <u>Colombia</u> (construction + professional) • <u>Egypt</u> (construction)¹ • <u>Hong Kong China</u> (construction + professional) • <u>INDIA</u> (construction – sectoral coverage far from complete -, + professional) • <u>Indonesia</u> (construction – 55% foreign ownership cap + sectoral coverage -, + professional) • <u>Kuwait</u> (professional)¹ • <u>Pakistan</u> (construction – sectoral coverage far from complete and modes offered not relevant (modes 1 and 2) -, + professional) • <u>Philippines</u> (construction – sectoral coverage far from complete) • <u>Qatar</u> (construction + professional)¹ • <u>Malaysia</u> (construction) • <u>Mexico</u> (construction)¹ • <u>Singapore</u> (professional) • <u>Thailand</u> (construction – sectoral coverage not complete -, + professional) | <ul style="list-style-type: none"> • <u>CHINA</u> (construction – very limitative commitments in terms of types of projects allowed) • <u>Chile</u> (construction)¹ • <u>Egypt</u> (professional)¹ • <u>Philippines</u> (professional) • <u>Sri Lanka</u> (construction + professional) • <u>United Arab Emirates</u> (backtracking in construction)¹ |

Countries in **bold** are markets of priority interest for EU Member States and for EU industry, which have not yet offered commitments satisfying fully EC requests.

¹ Countries with which the EC has, or is negotiating, or is planning to negotiate FTAs.

MODEL SCHEDULE FINANCIAL SERVICES

| FINANCIAL SERVICES | | | |
|--|---|---|-------------------------|
| 1. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 2 (a) of the Financial Services Annex | | | |
| 2. As a general rule, and in a non-discriminatory manner, financial institutions incorporated in [Member] must adopt a specific legal form. | | | |
| 1. All insurance and insurance-related services | | | |
| i) Direct Insurance | | | |
| (A) Life insurance | (1), (2) Unbound (3) - [None] - [Incorporation may be required until 1 January [year X]. After that, none.] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | (1), (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | Additional commitments: |
| (B) Non-life insurance | 1), (2) - [Unbound, except for marine, aviation and transport insurance] - [Unbound] (3) - [None] - [Incorporation may be required until 1 January [year X]. After that, none.] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | (1), (2) - [Unbound, except for marine, aviation and transport insurance] - [Unbound] (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |
| ii) Reinsurance and retrocession | (1), (2), (3) - [None] - [Existing mandatory cessions and monopoly rights may be maintained until 1 January [year X]. After that, none.] (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | (1), (2), (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |
| iii) Insurance intermediation, such as brokerage and agency | (1), (2) - [Unbound, except for brokerage of reinsurance and retrocession, and of marine, aviation and transport insurance.] - [Unbound, except for brokerage of reinsurance and retrocession] (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | (1), (2) - [Unbound, except for brokerage of reinsurance and retrocession, and of marine, aviation and transport insurance.] - [Unbound, except for brokerage of reinsurance and retrocession] (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |
| iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services | (1), (2) None (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | (1), (2) None (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |

| 2. Banking and other financial services (excluding insurance) | | | |
|---|--|---|-------------------------|
| v) Acceptance of deposits and other repayable funds from the public | (1) Unbound (2) None (3) None | (1) Unbound (2) None (3) None | Additional commitments: |
| vi) Lending of all types, including, inter alia, consumer credit, mortgage credit, factoring and financing of commercial transaction | - [None] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] | - [None] - [Remaining non-prudential restrictions shall be removed by 1 January [year X]. After that, none.] | |
| vii) Financial leasing | | | |
| viii) All payment and money transmission service, including credit, charge and debit cards, traveller cheques and bankers drafts | - [Remaining non-prudential restrictions shall be removed by 1 January [year X]. After that, none.] | (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |
| ix) Guarantees and commitments | (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | | |
| x) Trading for own account or for account of customer: | (1) Unbound | (1) Unbound | |
| (A) money market instruments (including cheques, bills, certificates of deposits); | (2) None | (2) None | |
| (B) foreign exchange; | (3) None | (3) None | |
| (C) derivative products including, but not limited to, futures and options; | - [None] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] | - [None] - [Remaining non-prudential restrictions shall be removed by 1 January [year X]. After that, none.] | |
| (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; | - [Remaining non-prudential restrictions shall be removed by 1 January [year X]. After that, none.] | (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |
| (E) transferable securities; | (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | | |
| (F) other negotiable instruments and financial assets, including bullion. | | | |
| xi) 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; | | | |
| xii) Money broking; | | | |
| xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services; | | | |
| xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments; | | | |
| xv) Provision of financial information, and financial data processing and related software by suppliers of other financial services | (1), (2) None (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | (1), (2) None (3) None (4) Unbound, except as indicated in the horizontal section for ICTs and BVs | |
| xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (a) through (e) and (k). | | | |

| FINANCIAL SERVICES CRITICAL MASS | | |
|--|---|---|
| MEMBERS HAVING ALREADY OFFERED VERY COMPREHENSIVE COMMITMENTS | MEMBERS HAVING OFFERED SOME PARTIAL COMMITMENTS | MEMBERS HAVING OFFERED NO COMMITMENTS YET |
| <ul style="list-style-type: none"> • EC • USA (but reinsurance collateral in Mode 1) • Japan (but Japan Post privatisation concerns) • Canada (but MAT insurance not fully committed) • Australia (but not life insurance branching) • New Zealand • Singapore • Switzerland • <i>Norway</i>² • China (but excessive bank capital requirements) • Hong Kong (but reinsurance unbound in Mode 1) • Taiwan • <i>Chile</i>² | <ul style="list-style-type: none"> • <i>Brazil</i>^{2 3} (banking; reinsurance monopoly remains) • <i>South Africa</i>² (banking; reinsurance Mode 1 unbound) • Korea (banking; Mode 1 unbound, regulatory problems) • Indonesia (banking and insurance; 51% ownership) • Pakistan (banking; NT unbound in insurance) • <i>Egypt</i>² (banking and insurance) • Colombia (banking; ENTs in all subsectors) • <i>Argentina</i>² (banking; insurance intermediation unbound) • Venezuela (banking; ENTs in all subsectors) | <ul style="list-style-type: none"> • India • Malaysia • Philippines • Thailand |

2 In italic: Countries with which the EC has, or is negotiating, or is planning to negotiate FTAs.

3 In bold: priority WTO members identified at Quad level.

**MODEL SCHEDULE
TELECOMMUNICATION SERVICES**

| Sector | Market Access | National Treatment | Additional commitments |
|--|--|---|--|
| <p>2.C Telecommunications</p> <p>All services consisting of the transmission and reception of signals by any electromagnetic means.</p> <p>Services of broadcasting transmission of TV and radio programmes to the public [other than satellite-based services] are not included.</p> <p>Telecommunications services do not cover the economic activity consisting of the provision of content services which require telecommunications services for their transport.</p> | <p>1) None</p> <p>2) None</p> <p>3)</p> <ul style="list-style-type: none"> - [None.] - [None as of 1 January [year X].] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Existing exclusive rights for the provision of fixed telecommunications networks may be maintained until 1 January [year X]. After that, none.] - [Existing exclusive rights for the provision of fixed local voice telephony service may be maintained until 1 January [year X]. After that, none.] - [Existing limitations on the number of licences granted for the provision of mobile services may be maintained until 1 January [year X] as long as frequency spectrum is available. The number of licences should not be less than []. After 1 January [year X], none.] <p>4) Unbound, except as indicated in horizontal commitments for ICTs and BVs.</p> | <p>1) None.</p> <p>2) None</p> <p>3) None.</p> <p>4) Unbound, except as indicated in horizontal commitments</p> | <p>[Member] undertakes the obligations contained in the reference paper attached hereto for the following services:</p> <ul style="list-style-type: none"> a) Voice telephone services (CPC7521) b) Packet-switched data transmission services (CPC 7523**) c) Circuit-switched data transmission services (CPC 7523**) d) Telex services (CPC 7523**) e) Telegraph services (CPC 7522) f) Facsimile services (CPC7521**+7529**) g) Private leased circuit services (CPC 7522**+7523**) o) other |

| TELECOMMUNICATIONS SERVICES | | |
|---|--|--|
| MEMBERS HAVING ALREADY OFFERED VERY COMPREHENSIVE COMMITMENTS | MEMBERS HAVING OFFERED SOME PARTIAL COMMITMENTS | MEMBERS HAVING OFFERED NO COMMITMENTS YET |
| <ul style="list-style-type: none"> • EC • USA • Japan • Chinese Taipei • New Zealand • Australia • Switzerland • Canada | <ul style="list-style-type: none"> • Brazil⁴ (except for satellite – Note that offer is below Brazil’s offer made under the telecom protocol – but never ratified by Brazil) • China (limitations to foreign equity, foreign participation in joint ventures) • Singapore (limitations introducing a cap on direct investment) • Korea (limitations on foreign ownership, joint ventures) • <i>Mexico</i>⁴ • <i>Argentina</i>⁴ (mobile duopoly, satellite MFN) • <i>Egypt</i>⁴ • <i>Morocco</i>⁴ (not unreasonable limitations on the number of operators for certain services – but backtracking on existing commitments) • Hong Kong China • <i>Jamaica</i>⁴ (exclusivity only for voice telephony over internet to phase out – good progress but some backtracking) • Philippines (foreign equity limitations) • Indonesia (foreign equity limitations, exclusivity periods) • Malaysia (foreign equity limitations, restrictions in competition) • India (foreign equity limitations, number of licences –duopoly- in the mobile sector, limitations on competition) • Pakistan (long exclusivity periods, no commitment to the Reference Paper) • Thailand (foreign ownership restrictions) • <i>Israel</i>⁴ (limitations on the number of fixed voice telephony operators) | <ul style="list-style-type: none"> • <i>South Africa</i>⁴ • <i>Paraguay</i>⁴ • <i>Uruguay</i>⁴ |

Countries in **bold** are priority markets identified by Quad.

⁴ Countries with which the EC has, or is negotiating, or is planning to negotiate FTAs.

MODEL SCHEDULE

COMPUTER AND RELATED SERVICES

Modes of supply: (1) Cross-border (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|---|------------------------|
| <p><u>B. Computer and Related Services</u> (CPC 84) WTO Member X subscribes to the “Understanding on the scope of coverage of Computer Services – (CPC 84)” attached in Annex.</p> | <p>1) - [None.] - [None as of 1 January [year X].]</p> <p>2) - [None.] - [None as of 1 January [year X].]</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs.</p> | <p>1) - [None.] - [None as of 1 January [year X].]</p> <p>2) - [None.] - [None as of 1 January [year X].]</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs.</p> | |

Annex to the Schedule

Understanding on the scope of coverage of CPC 84 - Computer and Related Services

CPC 84 covers the basic functions used to provide all computer and related services: computer programs defined as the sets of instructions required to make computers work and communicate (including their development and implementation), data processing and storage, and related services, such as consultancy and training services for staff of clients. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of these basic functions. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.

Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide:

- consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems; or
- computer programs defined as the sets of instructions required to make computers work and communicate (in and of themselves), plus 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 programs; or
- data processing, data storage, data hosting or database services; or
- maintenance and repair services for office machinery and equipment, including computers; or,
- training services for staff of clients, related to computer programs, computers or computer systems, and not elsewhere classified.

Computer and related services enable the provision of other services (e.g., banking) by both electronic and other means. However, there is an important distinction between the enabling service (e.g., web-hosting or application hosting) and the content or core service that is being delivered electronically (e.g., banking). In such cases, the content or core service is not covered by CPC 84.

CRITICAL MASS - COMPUTER SERVICES

| MEMBERS HAVING ALREADY OFFERED COMPREHENSIVE (full or almost full) COMMITMENTS | MEMBERS HAVING OFFERED ONLY PARTIAL COMMITMENTS FOR THE TIME BEING | MEMBERS NOT HAVING OFFERED ANY COMMITMENTS YET |
|--|--|---|
| <ul style="list-style-type: none"> • <u>Albania⁵; Norway⁵; Croatia⁵</u> • <u>Argentina⁵</u> • <u>Australia</u> • <u>Costa Rica</u> • <u>EC</u> • <u>Japan</u> • <u>Jordan⁵</u> • <u>Korea</u> • <u>Macao</u> • <u>Mexico⁵</u> • <u>New Zealand</u> • <u>Peru</u> • <u>Qatar⁵</u> • <u>Chinese Taipei</u> • <u>US</u> • <u>Switzerland</u> | <ul style="list-style-type: none"> • <u>Bahrain⁵</u> • <u>Barbados</u> • <u>Brazil⁵</u> (substantial offer but two subsectors still missing: CPC 843 data processing and 849 other computer services) • <u>China</u> (limited offer, three subsectors remain uncommitted) • <u>Chile⁵</u> • <u>Egypt⁵</u> • <u>El Salvador, Guatemala, St Lucia, Trinidad&Tobago</u> • <u>Guyana</u> • <u>Hong Kong</u> (several subsectors missing + modes 1 and 2 unbound in National Treatment!) • <u>India</u> (substantial offer but foreign ownership caps in mode 3) • <u>Israel⁵</u> • <u>Fiji</u> • <u>Malaysia, Philippines, Singapore, Thailand</u> (limited improvements, sectoral coverage still incomplete – should schedule at 2 digit level) • <u>Mauritius</u> • <u>Pakistan</u> (significant improvements but two subsectors missing: CPC845 maintenance and repair and CPC849 other computer services) • <u>Paraguay⁵</u> | <ul style="list-style-type: none"> • <u>Indonesia</u> (poor commitments limited to two subsectors, with modes 1 and 2 unbound for National Treatment and JV requirements in mode 3 – no offer) • <u>Sri Lanka</u> • <u>United Arab Emirates (backtracking)⁵</u> |

Countries in **bold** are priority targets indicated by industry.

⁵ Countries with which the EC has, or is negotiating, or is planning to negotiate FTAs.

**MODEL SCHEDULE
DISTRIBUTION SERVICES**

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons Limitations on market access | Limitations on National Treatment | Additional Commitments |
|---|---|--|-------------------------------|
| 4. DISTRIBUTION SERVICES | | | |
| [A. Commission agents` services] CPC[621], [6111], [6113], [6121] | 1) [None] - [None as of 1 January [year X]] - [None, except non-discriminatory monopoly for products [X], [Y], [Z]] 2) None 3) [None] - [None as of 1 January [year X]] - [None, except non-discriminatory monopoly for products [X], [Y], [Z]] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] 4) Unbound, except as indicated in the horizontal section for ICTs and BVs. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section for ICTs and BVs. | |
| B. Wholesale trade services CPC 622, [6121],[6111], [6113] | 1) [None] - [None as of 1 January [year X]] - [None, except non-discriminatory monopoly for products [X], [Y], [Z]] 2) None | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section for ICTs and BVs. | |

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons Limitations on market access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| | 3) [None] <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [None, except non-discriminatory monopoly for products [X], [Y], [Z]] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Economic needs test (ENT) applied on a national treatment basis. When applied, main criteria: [the number of and impact on existing wholesalers], [population density], [geographic spread], [impact on traffic conditions], [creation of new employment]] - [Requirement of prior experience of a maximum of X years in the country of origin.] - [Existing nationality condition for employees may be maintained at a level not exceeding []% of the total number of employees.] 4) Unbound, except as indicated in the horizontal section for ICTs and BVs. | | |
| C. Retailing services CPC 631, 632, [6111], [6113], [6121], [613] | 1) [None] <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [Unbound, except for mail order: none] - [None, except non-discriminatory monopoly for products [X], [Y], [Z]] 2) None 3) [None] <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [None, except non-discriminatory monopoly for products [X], [Y], [Z]] | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section for ICTs and BVs. | |

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons Limitations on market access | Limitations on National Treatment | Additional Commitments |
|--|---|---|------------------------|
| | <ul style="list-style-type: none"> - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Economic needs test (ENT) applied on a national treatment basis. When applied, main criteria: [the number of and impact on existing retailers], [population density], [geographic spread], [impact on traffic conditions], [creation of new employment]] - [Requirement of prior experience of a maximum of X years in the country of origin.] - [Existing nationality condition for employees may be maintained at a level not exceeding []% of the total number of employees.] <p>4) Unbound, except as indicated in the horizontal section for ICTs and BVs.</p> | | |
| [D. Franchising] [CPC 8929] | <p>1) [None]</p> <ul style="list-style-type: none"> - [None as of 1 January [year X]] <p>2) None</p> <p>3) [None]</p> <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] <p>4) Unbound, except as indicated in the horizontal section for ICTs and BVs.</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section for ICTs and BVs.</p> | |

| DISTRIBUTION SERVICES | | |
|--|--|--|
| MEMBERS HAVING ALREADY OFFERED VERY COMPREHENSIVE COMMITMENTS | MEMBERS HAVING OFFERED SOME PARTIAL COMMITMENTS | MEMBERS HAVING OFFERED NO COMMITMENTS YET |
| <ul style="list-style-type: none"> • EC • USA • Japan • Taiwan | <ul style="list-style-type: none"> • <i>Brazil</i>⁶ (mode 1, fuel, motor vehicles) • China (limitations to business expansion and foreign equity, mode 1) • Hong Kong, China (commission agents, franchising, product exclusions) • Singapore (retailing, product exclusions, import licensing) • <i>South Africa</i> (commission agents, motor vehicles, fuel) • Thailand (wholesale, retailing) • Canada (wines, pharmaceuticals and wholesale of several products) • Korea (food, motor vehicles) • <i>Israel</i> (overall commitments across all products, sub-sectors) • <i>Mexico</i> (food, motor vehicles, fuel, franchising) • Pakistan (foreign equity, mode 1, product exclusions. Commission agents) • Switzerland (motor vehicles, fuel, pharmaceuticals) • <i>Argentina</i> (commission agents, fuel, motor vehicles) • New Zealand (motor vehicles, food, franchising) | <ul style="list-style-type: none"> • India • <i>Egypt</i> • Malaysia • Indonesia • Philippines • <i>Chile</i> |

6 In **bold**: priority WTO members identified at Quad level.

7 In *italic*: Countries with which the EC has, or is negotiating, or is planning to negotiate FTAs.

MODEL SCHEDULE
BUSINESS SERVICES – Advertising, Management Consulting and Related services

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons Limitations on market access | Limitations on National Treatment | Additional Commitments |
|---|---|--|-------------------------------|
| OTHER BUSINESS SERVICES | | | |
| a. Advertising CPC 871 | 1) [None] - [None as of 1 January [year X]] 2) [None] - [None as of 1 January [year X]] 3) [None] - [None as of 1 January [year X]] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] 4) Unbound, except as indicated in the horizontal section for ICTs, BVs, CSSs. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section for ICTs, BVs, CSSs. | |
| c. Management consulting services CPC 865 | 1) [None] - [None as of 1 January [year X]] 2) [None] - [None as of 1 January [year X]] 3) [None] | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section for ICTs, BVs, CSSs and | |

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons Limitations on market access | Limitations on National Treatment | Additional Commitments |
|---|--|--|-------------------------------|
| | <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] <p>4) Unbound, except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs.</p> | IPs. | |
| d. Services related to Management consulting services CPC 866 | <p>1) [None]</p> <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [None, except for arbitration and conciliation services CPC 86602] <p>2) [None]</p> <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [None, except for arbitration and conciliation services CPC 86602] <p>3) [None]</p> <ul style="list-style-type: none"> - [None as of 1 January [year X]] - [None, except for arbitration and conciliation services CPC 86602] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] <p>4) Unbound, except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs..</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs.</p> | |

| BUSINESS SERVICES (Management Consulting and Related services, and Advertising) CRITICAL MASS | | |
|--|--|---|
| MEMBERS HAVING FULL COMMITMENTS IN THESE SECTORS | MEMBERS HAVING OFFERED SOME PARTIAL COMMITMENTS | MEMBERS HAVING OFFERED NO COMMITMENT YET |
| <ul style="list-style-type: none"> • EC • USA • New Zealand • <i>Israel</i> • Hong Kong • Taiwan | <ul style="list-style-type: none"> • <i>Argentina</i>⁸ (services related to management consulting: no commitments) • China (services related to management consulting: no commitments; advertising: mode 1) • Korea (services related to management consulting: no commitments in arbitration/ conciliation and others) • Japan (services related to management consulting: full CPC coverage) • Thailand (management consulting and advertising: mode 1 and full CPC coverage; no commitments in services related to management consulting) • <i>Brazil</i> (management consulting and related: mode 1 and arbitration/conciliation; advertising: mode 1 and foreign equity) • <i>Chile</i> (advertising, management consulting and related services: full CPC coverage) • Malaysia (advertising/management consulting: full coverage, foreign equity, -plus mode 1 for advertising-) • Australia (advertising: full CPC coverage; services related to management consulting: arbitration/conciliation) • <i>Mexico</i> (foreign equity, mode 1) • Singapore (advertising: no commitments) • <i>South Africa</i> (advertising: no commitments) • Canada (advertising: no commitments) • Switzerland (advertising: full CPC coverage) | <ul style="list-style-type: none"> • India • <i>Egypt</i> • Indonesia • Philippines • Pakistan |

⁸ In *italic*: Countries with which the EC has, or is negotiating, or is planning to negotiate FTAs.

**MODEL SCHEDULE
ENVIRONMENTAL SERVICES**

| ENVIRONMENTAL SERVICES | | | |
|---|---|---|-------------------------------|
| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence Limitations on market access | 4) Presence of natural persons Limitations on National Treatment | Additional Commitments |
| <p>A. Wastewater Management</p> <p>- Waste Water services (CPC 9401) <i>corresponds to Sewage Disposal Services</i></p> | <p>1) [None] - [Unbound except for advisory services where: none]</p> <p>2) [None] - [Unbound except for advisory services where: none]</p> | <p>1) [None] - [Unbound except for advisory services where: none]</p> <p>2) [None] - [Unbound except for advisory services where: none]</p> | |
| <p>B. Solid/Hazardous Waste Management</p> <p>- Refuse Disposal Services (CPC 9402) - Sanitation and Similar Services (CPC 9403)</p> | <p>3) - [None] - [Provision of the service may be subject to exclusive rights through, for instance, concession contracts] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Prior international experience] - [Existing JV/JO requirements for foreign service suppliers may be maintained until 1 January [year X]. After that, none]. - [Limited geographic restrictions]</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs.</p> | <p>3) - [None] - [For services which are not subject to exclusive rights: none For services which are subject to exclusive rights: unbound except that in case exclusive rights are awarded by public authorities through a competition procedure, foreign service providers shall be eligible and granted national treatment] [1]</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs.</p> | |

[1] Public authorities retain the possibility (i) to apply exclusive rights (for instance through concessions) (ii) to choose freely the management arrangements for the service (for instance: municipalities managing directly the service - "régie", public operator, cooperative, concession to a private operator) (iii) to choose the mode of attribution of the exclusive rights (open competition or not) and (iv) to change from one mode of management to another (for instance, at the end of a concession contract, to return to a public or cooperative management mode).

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence Limitations on market access | 4) Presence of natural persons Limitations on National Treatment | Additional Commitments |
|--|--|---|-------------------------------|
| <p>C. Protection of Ambient air and climate <i>corresponds to Cleaning Services of Exhaust Gases (CPC 9404)</i></p> <p>D. Remediation and clean up of soil and water Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) <i>Corresponds to parts of Nature and Landscape Protection Services</i></p> <p>E. Noise and vibration abatement CPC 9405</p> | <p>1) [None] - [Unbound except for advisory services where: none]</p> <p>2) [None] - [Unbound except for advisory services where: none]</p> <p>3) - [None] - [Provision of the service may be subject to exclusive rights through, for instance, concession contracts] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Existing JV/JO requirements for foreign service suppliers may be maintained until 1 January [year X]. After that, none]. - [Requirement of prior experience of a maximum of X years in the country of origin.] - [Limited geographic restrictions] - [Restrictions resulting from government monopoly]</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs.</p> | <p>1) [None] - [Unbound except for advisory services where: none]</p> <p>2) [None] - [Unbound except for advisory services where: none]</p> <p>3) [None]</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs.</p> | |

| Mode of supply: 1) Cross-border supply Sector or sub-sector | 2) Consumption abroad 3) Commercial presence Limitations on market access | 4) Presence of natural persons Limitations on National Treatment | Additional Commitments |
|---|---|---|------------------------|
| <p>F. Protection of biodiversity and landscape</p> <p>Nature and landscape protection services (parts of CPC 9406 <i>not covered under D.</i>)</p> <p>G. Other environmental and ancillary services</p> <p>CPC 9409</p> | <p>1) [None]</p> <ul style="list-style-type: none"> - [Unbound except for advisory services where: none] <p>2) [None]</p> <ul style="list-style-type: none"> - [Unbound except for advisory services where: none] <p>3)</p> <ul style="list-style-type: none"> - [None] - [Restrictions resulting from government monopoly] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none.] - [Existing JV/JO requirements for foreign service suppliers may be maintained until 1 January [year X]. After that, none.] - [Requirement of prior experience of a maximum of X years in the country of origin.] - [Limited geographic restrictions] <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs.</p> | <p>1) [None]</p> <ul style="list-style-type: none"> - [Unbound except for advisory services where: none] <p>2) [None]</p> <ul style="list-style-type: none"> - [Unbound except for advisory services where: none] <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs.</p> | |

CRITICAL MASS

| <p>MEMBERS HAVING ALREADY OFFERED COMPREHENSIVE COMMITMENTS (match schedule)</p> | <p>MEMBERS HAVING OFFERED ONLY PARTIAL COMMITMENTS FOR THE TIME BEING</p> | <p>MEMBERS NOT HAVING OFFERED ANY COMMITMENTS YET</p> |
|---|--|--|
| <ul style="list-style-type: none"> • Canada • China • Cambodia • Equator • Norway • Oman • Switzerland • Thailand | <ul style="list-style-type: none"> • United States (remove limitation ‘contracted by private industry’ for wastewater and waste) • Japan (commit advisory services under mode 1) • Australia (commit advisory services under mode 1) • Taiwan (commit advisory services under mode 1) • Philippines (need to cover 7 sub-sectors - commitments only in sewage) • Singapore (commit waste and advisory services for all sub-sectors) • Korea (remove restriction for sewage and refuse disposal – industrial only) • New Zealand, South Africa* (need to commit all sub-sectors beyond consultancy services) • Hong Kong (almost matches schedule, just needs to commit industrial refuse disposal services) • Pakistan (cover all sub-sectors -currently only refuse disposal & sanitation- include advisory services) | <ul style="list-style-type: none"> • India • Egypt* • Indonesia • Malaysia • Brazil* (used to be a friend of ES) • Chile* • Argentina* • United Arab Emirates, Kuwait, Bharain)* |

| | | |
|--|---|--|
| | <ul style="list-style-type: none">• Israël (cover industrial activities in all sub-sectors)• Mexico* (include all sub-sectors beyond wastewater services and sanitation, commit municipal and state level (currently only federal level)• EC (remove restrictions for some new MS in several sub-sectors) | |
|--|---|--|

* Countries with which the EC has or is negotiating an FTA

SERVICES IN THE ACCOUNTANCY FIELD

MODEL SCHEDULE

| Sector or subsector | Limitations on MA | Limitations on NT | Additional commitments |
|--|---|---|------------------------|
| Auditing services (CPC 86211 and CPC 86212 other than accounting services) | 1) - [None] - [Unbound until 1 January [year X] in the case of existing commercial presence or residency requirements. After that, none.] 2) None 3) - [None] - [Existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none] - [None except that existing non-discriminatory limitations on types of legal entities (e.g. only sole proprietorship and partnership) may be maintained]. 4) Unbound except as indicated in the horizontal section, at least for ICTs and BVs. | 1) - [None] - [Unbound until 1 January [year X] in the case of existing commercial presence or residency requirements. After that, none.] 2) None 3) - [None] - [Existing residency requirements for members of the board may be maintained until 1 January [year X]. After that, none] 4) - [Unbound except as indicated in the horizontal section, at least for ICTs and BVs.] - [Unbound except as indicated in the horizontal section, at least for ICTs and BVs and subject to the following limitations: residency requirements for ICTs.] | |
| Accounting and bookkeeping services (CPC 86212 other than auditing services, 86213, 86219 and 86220) | 1) - [None] - [Unbound until 1 January [year X] in the case of existing commercial presence or residency requirements. After that, none.] 2) None 3) - [None] - [None except that existing non-discriminatory limitations on types of legal entities (e.g. only sole proprietorship and partnership) may be maintained]. 4) Unbound except as indicated in the horizontal section, at least for ICTs, BVs and CSSs. | 1) - [None] - [Unbound until 1 January [year X] in the case of existing commercial presence or residency requirements. After that, none.] 2) None 3) - [None] - [Existing residency requirements for members of the board may be maintained until 1 January [year X]. After that, none] 4) - [Unbound except as indicated in the horizontal section, at least for ICTs, BVs and CSSs.] - [Unbound except as indicated in the horizontal section, at least for ICTs, BVs and CSSs and subject to the following limitations: residency requirements for ICTs.] | |

SERVICES IN THE ACCOUNTANCY FIELD

CRITICAL MASS

| MEMBERS HAVING ALREADY OFFERED COMPREHENSIVE COMMITMENTS | MEMBERS HAVING OFFERED ONLY PARTIAL COMMITMENTS FOR THE TIME BEING | MEMBERS NOT HAVING OFFERED ANY COMMITMENTS YET |
|---|--|---|
| <ul style="list-style-type: none"> • Argentina* • Australia • Canada • China • Chinese Taipei • EC • Ecuador • Hong Kong China • Israel* • Japan • Korea • New Zealand • Peru • Singapore • Switzerland • USA | <ul style="list-style-type: none"> • Brazil* • Chile* • Colombia • India • Mexico* • Morocco* • Pakistan • South Africa* • Thailand (because of horizontal limitation imposing 49% foreign equity cap) • Venezuela | <ul style="list-style-type: none"> • Egypt* • Indonesia • Philippines • Sri Lanka • Uruguay* |

* Countries with which the EC has or is negotiating an FTA

LEGAL SERVICES
MODEL SCHEDULE

| Sector or subsector | Limitations on MA | Limitations on NT | Additional commitments |
|--|---|--|---|
| <p>- [Legal services (CPC 861)]⁹</p> <p>- [Legal services (CPC 861) excluding legal advisory and legal documentation services performed by services suppliers entrusted with public functions (e.g. notaries)]¹⁰</p> | <p>1) 2)</p> <ul style="list-style-type: none"> - [None] - [[Legal services in respect of domestic law] [Legal representation services] are subject to nationality conditions] <p>3)</p> <ul style="list-style-type: none"> - [None] - [[Legal services in respect of domestic law] [Legal representation services] are subject to nationality conditions] - [None except that existing non-discriminatory limitations on types of legal entities (e.g. only sole proprietorship and partnership) may be maintained]. - [<i>For commercial presences whose core activity is the practice of international and foreign law no discriminatory MA limitation shall be scheduled.</i> For others, existing foreign ownership caps may be maintained at a level of 51% or above until 1 January [year X]. After that, none] <p>4)</p> <ul style="list-style-type: none"> - [Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs.] - [Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs and subject to the following limitations: existing nationality conditions for [Legal services in respect of domestic law] [Legal representation services] may be maintained.] | <p>1) 2) 3)</p> <ul style="list-style-type: none"> - [None] - [[Legal services in respect of domestic law] [Legal representation services] are subject to residency requirements] <p>4)</p> <ul style="list-style-type: none"> - [Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs.] - [Unbound except as indicated in the horizontal section for ICTs, BVs, CSSs and IPs and subject to the following limitations: existing residency requirements for [Legal services in respect of domestic law] [Legal representation services] may be maintained.] | <p>[Lawyers can provide advice on laws of jurisdictions in which they are not qualified, [where they are competent] [on the basis of written advice provided by a lawyer qualified in that jurisdiction] [on the basis of advice provided by a lawyer qualified in that jurisdiction]]</p> |

9 Supply of legal services is only authorised in respect of public international 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 [country]. [OPTIONAL: SHORT DESCRIPTION OF REGULATORY REGIMES APPLICABLE TO FOREIGN LEGAL CONSULTANTS AND TO LAWYERS PRACTICING DOMESTIC LAW]

10 Supply of legal services is only authorised in respect of public international 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 [country]. [OPTIONAL: SHORT DESCRIPTION OF REGULATORY REGIMES APPLICABLE TO FOREIGN LEGAL CONSULTANTS AND TO LAWYERS PRACTICING DOMESTIC LAW]

CRITICAL MASS

| MEMBERS HAVING ALREADY OFFERED COMPREHENSIVE COMMITMENTS | MEMBERS HAVING OFFERED ONLY PARTIAL COMMITMENTS FOR THE TIME BEING | MEMBERS NOT HAVING OFFERED ANY COMMITMENTS YET |
|--|---|---|
| <ul style="list-style-type: none"> • Argentina* • Australia • EC • Iceland* • Israel* • Japan • New Zealand • Oman* • Switzerland | <ul style="list-style-type: none"> • Canada • Chile* • China • Chinese Taipei • Indonesia • Korea • Malaysia • Norway* • South Africa* • Thailand (because of horizontal limitation imposing 49% foreign equity cap) • USA | <ul style="list-style-type: none"> • Brazil* • Hong Kong China • India • Jamaica* • Mexico* • Philippines • Singapore • Sri Lanka |

* Countries with which the EC has or is negotiating an FTA