



STUDY ON BUSINESS SERVICES IN THE SADC REGION

SOUTHERN AFRICAN DEVELOPMENT COMMUNITY (SADC)

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ABBREVIATIONS

AAT	Association of Accounting Technicians
ACCA	Association of Chartered Certified Accountants
AfCFTA	African Continental Free Trade Area
AI	Artificial Intelligence
AIA	Association of International Accountants
APEI	Accelerated Programme for Economic Integration
BAOA	Botswana Accountant Oversight Authority
BAS	Bar Association of Seychelles
BICA	Botswana Institute of Chartered Accountants
BPM06	Balance of Payment Manual, 2006
BPO	Business Process Outsourcing
CAGR	Compound Annual Growth Rate
CAPA	Professions d'Avocats
CIBM	Chartered Institute of Business Management
CICA	Canadian Institute of Chartered Accountants
CIMA	Chartered Institute of Management Accountants
CMT	Committee of Minister of Trade
COMESA	Common Market for Eastern and Southern African
COSTECH	Commission for Science and Technology
COVID-19	Corona Virus Disease of 2019
CPC	Central Product Classification
CPD	Continuous Professional Development
CPI	Investment Promotion Centre
CSSA	Southern African Institute of Chartered Secretaries and Administrators
DRC	Democratic Republic of Congo
EAC	East African Community
ECCAS	Economic Community Central African States
EIA	Eswatini Institute of Accountants
FAO	Food and Agriculture Organisation

FRC	Financial Reporting Commission
GATS	General Agreement on Trade in Services
GDP	Gross Domestic Product
GERD	Gross Domestic Expenditure on R&D
HKICPA	Hong Kong Institute of Certified Public Accountants
IAC	Institute of Accounting and Commerce
IAS	International Accounting Standards
ICAA	Institute of Chartered Accountants in Australia
ICAEW	Institute of Chartered Accountants in England and Wales
ICAI	Institute of Chartered Accountant of Ireland
ICAM	Institute of Chartered Accountants Malawi
ICAN	Chartered Accountants of Namibia
ICAS	Institute of Chartered Accountant s of Scotland
ICAZ	Institute of Chartered Accountant of Zimbabwe
ICB	Institute of Certified Bookkeepers
ICPAZ	Institute of Certified Public Accountants of Zimbabwe
ICSAZ	Institute of Chartered Secretaries and Administrators in Zimbabwe
ICT	Information, Communication and Technology
ICTA	ICT Authority
ICTAM	ICT Association of Malawi
ICTAM	ICT Association of Malawi
ICTAZ	Information and Communication Technology Association of Zambia
ICTAZ	Information and Communications Technology Association of
ICTC	ICT Commission of Tanzania
ICTC	ICT Commission
ICTPAN	ICT Professional Association of Namibia
ICTPAN	ICT Professional Association of Namibia
IES	International Education Standards
IFAC	International Federation of Accountants
IFRS	International Financial Reporting System
IIASA	Institute of Internal Auditors South Africa

IITPS	Institute of Information Technology Professionals South Africa
IITPS	Institute of Information Technology Professionals South Africa (
IMF	International Monetary Fund
IoT	Internet of Things
IPD	Initial Professional Development
IRBA	Independent Regulatory Body for Auditors
ISA	International Standards on Auditing
IT	Information Technology
LIA	Lesotho Institute of Accountants
LLB	Bachelor of law degree
LSA	Seychelles Licensing Authority
MAB	Malawi Accountants Board
MIPA	Mauritius Institute of Professional Accountants
ML	Machine learning
MRA	Mutual Recognition Agreements
MRIC	Mauritius Research and Innovation Council
NBAA	National Board of Accountants and Auditors
NIPA	Namibian Institute of Professional Accountants
NZICA	New Zealand Institute of Chartered Accountants
OAM	Order of Advogados of Mozambique
OCAM	Ordem dos Contabilistas e Auditores de Moçambique
OCPA	Ordem dos Contabilistas e dos Peritos Contabilistas
OECFM	Experts Comptables et Financiers de Madagascar
OHADA	Organisation pour l'Harmonisation en Afrique du Droit des Affaires
OMVA	Ordem dos Médicos Veterinários de Angola
ONEC	l'Ordre National des Experts-Comptables
PAA	Public Accountants and Auditors
PAAB	Public and Auditors' Board.
PAB	Public Accountants Board.
PAO	Professional Accountancy Organisation
PBA	Public Accountant

PFA	Professional Accountant
PIE	Public Interest Entities
PSTI	Protocol on Science, Technology and Innovation
PTIS	Protocol on Trade in Services
R&D	Research and Development
SADC	Southern Africa Development Community
SAIBA	South African Institute of Business Accountants
SAICA	South African Institute of Chartered Accountants,
SAIGA	Southern African Institute of Government Auditors
SAIPA	South African Institute of Professional Accountants
SAQA	South African Qualifications Authority
SIB	Seychelles Investment Board
SLA	Seychelles Licensing Authority
TACAB	Tax Advisors and Customs Agent Board
TCRA	Tanzania Communications Regulatory Authority
TNF	Trade Negotiating Forum
UK	United Kingdom,
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
US	United States
US\$	US Dollar
WAEMU	West African Economic Community
WITS	World Integrated Trade Solution
WTO	World Trade Organisation
ZiCA	Zambia Institute of Chartered Accountants

1 Introduction

1.1 Background and rationale

The Southern Africa Development Community (SADC) Protocol on Trade in Services (PTIS) which was signed in 2012, provides for progressive liberalisation of trade in all the services sectors across the region. The main objective of PTIS is to achieve a liberal trading framework across the Member States and thus creating a single market for trade in services in the region. It indicates that liberalisation shall be achieved through successive rounds of negotiations after which the final agreed List of Commitments will be annexed to the Protocol. The List of Commitments (i.e. Schedules) will stipulate Member States' sector-specific commitments showing the type of services, by sector, that are being liberalised, and conditions for market access and national treatments, by modes of supply.

The first round of negotiations covered six sectors i.e. communication, construction, energy-related, financial, tourism, and transport services. It ended in June 2019 with the Committee of Minister of Trade (CMT) adopting the final List of Commitments in two packages. The first package, adopted at the 30th CMT meeting in June 2018, covers communication, financial, tourism and transport services while the second package covered construction and energy-related services. The List of Commitments is accompanied by annexes that contain some regulatory principles and or clarify implementation issues. These are namely the Annex on Substantial Business Operations, the Annex on Movement of Natural Persons (Mode 4), the Annex on Interim Measures relating to Scheduling of Commitments on Subsidies, the Annex on Financial Services, the Annex on Postal and Courier Services, the Annex on Telecommunication and the Annex on Tourism Services.

The CMT directed the Member States and the Secretariat to undertake preparations for the second round of negotiations. The Secretariat was tasked to continue supporting national consultations and undertake studies in the remaining services sectors. The Trade Negotiating Forum (TNF) – Services had been tasked to prioritise business and distribution services and work on Mutual Recognition Agreements (MRA) necessary to ensure effective market access for professional services. The business services sector is one of the five priority sectors currently being negotiated under the African Continental Free Trade Area (AfCFTA) PTIS, thus its prioritisation at SADC would enable the Member States to establish the needed starting point for the AfCFTA negotiations on business services.

The Negotiating Guidelines for the Second Round of SADC services negotiations were adopted at by the CMT meeting held virtually on 30 July 2021. The Guidelines indicate that the second round will build on the first round and cover the remaining services sectors listed in the World Trade Organisation (WTO) Services Classification List document WTO/MTN/SL/120 (referred to as W/120 List), to achieve improved commitments compared to the existing General Agreement on Trade in Services (GATS).

This study is prepared to inform the SADC Member States in the second-round negotiations, which is due to commence in 2021. The negotiations on business services shall build on Member States' GATS Schedules and the SADC first round offers in construction and energy-related services. In addition to the economic and regulatory analysis, Member States are expected to take into account their existing commitments to avoid backtracking and achieve optimal second-round offers in business services.

1.2 Objective and scope of the study

The main objective of this study is to take stock of restrictions affecting trade in business services across the SADC Member States and build on the existing body of information to assist Member States in formulating their national positions for the SADC second-round negotiations.

The study focuses on identifying the existing national measures that govern trade in business services to establish the state of market liberalisation, and take stock of the applicable market access and national treatment limitations; and recognition of foreign professional qualifications. It establishes the possible scope of the SADC liberalisation commitments based on the analysis economic role of business services in the region while building on Member States' GATS and first round commitments.

This study covers business services as categorised in the WTO Services Classification List as shown in the next section. However, the scope for professional services is limited to legal services; accounting, auditing, and bookkeeping; taxation services; and veterinary services. The architectural and engineering services were negotiated during the first round and thus included in the adopted Lists of Commitments in construction and energy-related services. A separate study on trade in health services covers professional services such as medical and dental; and services provided by midwives, nurses, physiotherapists, and para-medical personnel.

1.3 Classification issues

The W/120 Services Classification List has been used as a common reference in categorising services in the different sectors in most trade negotiations since the GATS negotiations in 1991. It categories services into twelve sectors comprising of related types of services active as namely (1) business; (2) communication; (3) construction; (4) distribution; (5) education; (6) environmental; (7) Financial; (8) health and related social services; (9) transport; (10) recreational, cultural and sporting; (11) tourism; and (12) other services not included elsewhere in the list.

The business services are classified into five subsectors namely (A) Professional; (B) Computer and computer-related (C) Research and development (R& D); (D) Real estate; (E) Rental or leasing; and (F) Other business services. The W/120 Classification list provides a further subdivision of the sub-sectors into 55 sub-subsectors shown in Annex 1. For example, professional services are divided into legal; accounting, auditing, and bookkeeping; architectural, engineering, integrated engineering, urban planning, and landscape architectural, medical and dental; veterinary; services provided by nurses, midwives, physiotherapists, and paramedical personnel; and other services. While the rest of the categories contained the related type of services, the category of other business services is long and comprises of many unrelated types of business-to-business services ranging from management consultancy, cleaning, security, placement of personnel to printing, product advertising, and packaging, etc. Noting that the W/120 Services Classification was derived from the United Nations (UN) Central Product Classification (CPC) provisional used for the compilation of statistics, which contain a detailed explanation of the type of services activities falling any of the sub-sectors.

The UN CPC provisional has undergone several revisions aimed at reflecting new types of, and or ways of providing certain, services activities and removing those that have become obsolete due to time and technological changes. Sections 6.1. and 7.1 of the Draft SADC Negotiating Guidelines for

the Second Round, require Member States to refer to CPC Version 2.1., and for each sector covered by the offer, should include some improvement to its existing GATS commitments (which refers to CPC Provisional). This makes it necessary for Member States to understand and pay attention to any differences between the two CPC versions to ensure that the new commitments based on version 2.1 do not result in backtracking of the existing GATS commitments and the first round offers in SADC. Analysis of List of Commitments in the first round shows that some Member States' commitments in energy-related services which included some business services already refer to CPC Version 2.1 while others refer to CPC provisional which is in line with, and consistent with their GATS commitments.

Annex 1 provides a comparative analysis and highlights changes in the five subsectors of business services stipulated in the two CPC versions, (see the highlighted sections). There are no changes in the two subsectors i.e. research and development; and real estate services. CPC Version 2.1 renamed the computer and computer-related subsector to "information technology services" and the changes thereof are substantial owing to technological advancement in this field. The changes in professional services include the separation or merging of certain sub-subsectors. For instance, CPC Version 2.1 combines the judicial and quasi-judicial advisory and representation services in CPC Provisional, into "advisory and representation judicial procedure concerning other fields of law" while adding a new field of "arbitration and conciliation services" under other legal services. Similarly, it combines "business tax planning and consultancy" and "business tax preparation and review" into "corporate tax consulting and preparation services". Also, a new sub-subsector i.e. "payroll services" is added under "bookkeeping services". The rental or leasing services concerning other land transport equipment without operator are sub-divided into three subsectors i.e. those "concerning railroad vehicles", "other land transport" and "containers". Lastly, a new sub-subsector "business consulting services" has been added under "F" while "services incidental to fishing" has been deleted/de-listed in CPC Version 2.1.

2 Understanding the meaning and role of business services

2.1 Contextualising business services

Building on the classification of business services in section 1.3, it is important to note that there is no single or universally shared definition or categorisation of business services, outside the negotiating forums. In the real world, businesses, academicians, and researchers categorise business services as those services captured in business to business services i.e. supporting the function of the organisation in any industry. They including a wide range of professional and technical services as well as business management and administration services as well as services in other sectors included elsewhere under the W/120. The divergent views on the scope of business services activities depend on the author's contextual orientation or the audience industry to which the topic is addressed. The study selected a few examples to demonstrate the differences as follows:

Kox and Rubalcaba, 2007 describe business services as a set of intermediary services that range from software development to temporary labour agencies, from equipment rental to legal consultancy, and from translation services to the management of complex engineering projects. They include service activities that - through their use as intermediary inputs - affect the quality and efficiency of the production activities, by complementing or substituting the in-house service function.

According to TechTarget, "business services" refer to is a general term that describes work that supports a business but does not produce a tangible commodity¹. Toppr.com defines business services as services that support the daily functioning and activity of any business but is not a commodity. An enterprise requires information technology (IT) to facilitate operational setup exchange but also for smooth functioning and management of its activities, enterprises require services banking warehousing, insurance, communication, transport, etc.² However, the Global Edge suggests that the business services industry is a very broad industry encompassing many different categories of business operations; all of them provide some sort of non-financial service to other companies. These services include advertising, marketing, consultation, logistics (including travel and facilities services), waste handling, staffing services, shipping, administration, and security services to name a few.³

Understanding the way different industries, especially the business community, look at business services is very key in concluding statistics in this area, but also assess the outcomes of the negotiations to business enterprises. In this regard, negotiators are encouraged to ensure whatever classification is referred to in the national schedules, the stake lies in the liberalising are comprehensiveness commitments and the inter link between business services and other sectors.

¹ <https://searchcio.techtarget.com/definition/business-services> [Accessed on 30/04/2021]

² <https://www.toppr.com/guides/business-studies/business-services/nature-and-types-of-services/> [Accessed on 30/04/2021]

³ <https://globaledge.msu.edu/industries/business-services/background> [Accessed on 30/04/2021]

2.2 The role of business services

Business services, particularly professional services, have shown to be quite effective in improving the overall productivity and economic growth across economies (Gajic and Kordic, 2015). For instance, the use of professional services and other business services e.g. IT or management consultancy is not only associated with increased productivity but also to cost efficiency, and thus firm competitiveness in the global market. Professional services like accountancy services enhance good corporate governance, accountability, and financial management of firms while effective justices and legal system accompanied by access to legal services contribute to certainty in a business environment, facilitating contract engagement and mitigation of investment risks (Dihel et al, 2012). Research and development services contribute to continuous product improvement as well as to the use of alternative inputs and production methods. Table 1 provides a summary analysis of the role of business services at various stages of the value chain. Certain types of business services are much needed at some stages than others, for example, R&D services are more relevant at the design stage while services like marketing, maintenance, and repair become critical at the end of the value chain.

Table 1: The Importance of Business Services in Value Chain

DRIVER	STAGE IN THE VALUE CHAIN	SERVICE	BENEFIT TO PRODUCER	
More efficiency and lower costs of product development, production, and overheads	Design	Design services e.g. engineering	Makes processes more efficient	
	R&D	R&D services	Improves products; reduces development costs and shortens product development cycle; increases product efficiency	
	Manufacture and assembly	IT services/ production process management services; testing services; parts inventory tracking	Makes processes more efficient	
		Network and communications services; data analytics and processing services	Increases production process quality and cuts production times	
	Management of the firm	Human capital management services	Lowers overhead costs and improves coordination of the enterprise	
		IT services		
		Financial and treasury services	Lowers financing costs	
		Technical and scientific services	Lowers overhead costs	
	More product differentiation and customer satisfaction, enabling higher sales margins and more competitive product positioning	Marketing, branding, and sales	Online sales	Facilitates outreach to customers and offers ways to access new markets
			Sales force management services	Enables faster and more efficient customer targeting
Rental/ leasing services e.g. warehousing, containers, etc.			Allows customers to buy functionality that can be easily scaled up and down via equipment leasing	
After-sales		Digital services including cloud computing, social media, customer relationship management; IT services	Attracts more customer insights and collaboration	
		Maintenance and repair services	Shortens response times to repair products and upgrades ability to do preventative maintenance, improving customer service	

Source: Becaty and Doumbouya, 2021

The World Economic Forum, 2017 indicates that the professional services sector is estimated to be the second-largest employment sector in the United States (after healthcare), and is expected to grow to approximately 21 million jobs by 2024. In the United Kingdom, professional services account for 15% of Gross Domestic Product (GDP) and employ 14% of its workforce, while the business service sector's share of India's GDP increased from 33% in 1951 to 57% in 2015⁴. The information on the contribution of business services in SADC economies is very patchy and where data is available is often aggregated or outdated to allow comparable analysis at sub-sectoral levels. A world Bank Policy note in 2010 noted that the average annual growth rates of business services outputs during 2000-2009 were 7% in South Africa and 21% in Zambia. Also, in a globalised economy, the role of business services can be measured by estimating its share in the production of goods and services that are consumed worldwide. It entails decomposing a Member States' gross exports into domestic and foreign value-added contents indicating the country's participation in global value chains via intermediate imports embodied in exports (backward linkages) and domestic value-added in partners' exports and final demand (forward linkages). The World Integrated Trade Solution (WITS) database, provides some statistics on the value-added of other business services and ICT, between 2002 and 2014, in which case the available information for the SADC Member States is as shown in Table 2. The value-added contribution of business services and ICT services in export activities in the SADC Member States⁵ is very significant for some Member States.

Table 2: Other Business and ICT: Total Export Value Added Share (%)

	2014		2011		2007		2004	
	Backward linkage	Forward linkage	Backward linkage	Forward linkage	Backward linkage	Forward linkage	Backward linkage	Forward linkage
Botswana	1.6	2.3	2.5	3.3	4.6	5.2	3.8	4.3
Madagascar	2.9	4.1	3.7	4.6	4.2	4.8	5.2	5.5
Malawi	0.3	2.2	0.3	2.0	0.4	2.0	0.7	2.0
Mauritius	9.4	14.0	9.9	14.7	10.5	15.2	10.5	15.4
Mozambique	0.8	2.1	1.2	2.3	1.5	2.1	2.6	2.6
Namibia	0.4	5.9	0.4	5.9	0.4	6.4	0.5	6.3
South Africa	0.5	5.0	0.6	5.3	0.7	4.9	0.9	5.3
Tanzania	0.5	3.0	0.7	3.3	0.8	3.7	0.8	3.9
Zambia	0.1	0.5	0.2	0.5	0.2	0.6	0.3	0.5
Zimbabwe	5.4	4.2	6.5	5.0	4.0	3.3	6.8	5.6

Source: WITS Database

⁴ https://www.accenture.com/_acnmedia/accenture/conversion-assets/wef/pdf/accenture-professional-services-industry.pdf [accessed on 23/04/2021]

⁵ No information for Angola, Comoros, DRC, Eswatini, Lesotho and Seychelles

In 2014 the other business services and ICT accounted for 9.4% backward linkages and 14% forward linkage in Mauritius the total exports value-added, followed by Zimbabwe where the sector's value-added share to total exports was 5.4% in backward linkages and 4.2% in forward-linkages. The sector's forward-linkages to total export value is higher compared to backward linkages in Namibia i.e. 5.9% compared to 0.4%, and South Africa 5.0% compared to 0.4%. Interestingly, during 2004 and 2014 the trend of value-added share of other business and ICT services was decreasing for in all countries as in Table 2. Generally, an aggregate ratio of the forward/backward linkages ICT and business services in Africa, indicating a strong forward emphasis, largely linked to the transport sector; followed by metals and machinery (Start, 2015). Hence, the negotiations should seek substantial removal of trade barriers in the ICT and business services sector as it would have some positive effect on the region's participation in the global value chain in the transport, metal and machinery sectors.

2.3 Import and export trend analysis

The available comparable trade data for business services for most countries is the UNCTADStat database. The data is compiled based on the Balance of Payment Manual, 2006 (BPM06) services classification. It is important to note that BPM06 Manual classifies business services slightly differently compared to both CPC Provisional and Version 2.1, this is explained at the start of the sub-sector category, as appropriate. Where possible, the trade analysis of the UNCTADStat is complimented with some secondary information from other secondary sources.

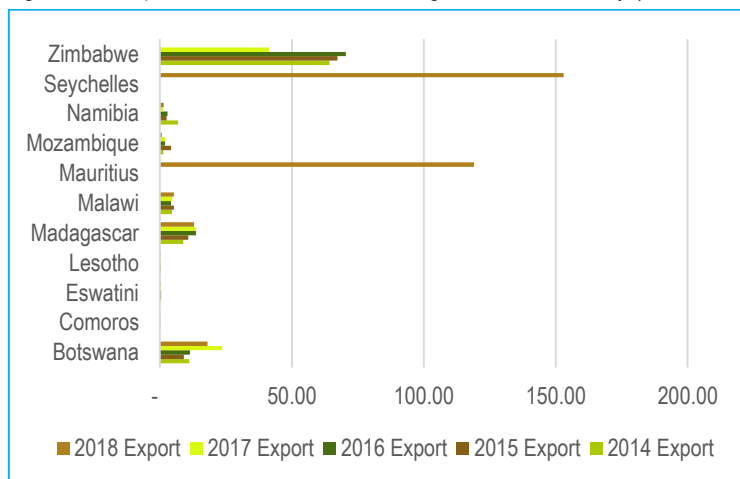
2.3.1 Professional services

There is no comprehensive data on intra-SADC trade in professional services. However, a firm survey by Coste et al, 2016 found evidence of intra-Africa trade in professional services (i.e. legal, architectural, and engineering services). The report indicates that professional firms in the Common Market for Eastern and Southern African (COMESA)⁶ region reported up to 47% of exports were destined to other Sub-Sahara African, of which 15% went to South Africa, followed by Rwanda (11%), and Tanzania (8%). The largest volume of trade i.e. 43% was through on mode 1, followed by mode 4 (25%); mode 2 (23%), and mode 3 (9%).

⁶ COMESA membership includes nine (9) of the SADC Member States (i.e. Comoros, DRC, Eswatini, Madagascar, Malawi, Mauritius, Seychelles, Zambia and Zimbabwe)

The statistics on professional services under BPM06 - UNCTADStats is referred to as “professional and management consulting services” and comprises (i) Legal, accounting, movement consulting, and public relations; and (ii) advertising, market research, and public opinion pooling. The analysis of import and export trade volume statistics for the SADC Member States⁷ during 2014-2018 is shown in Figures 1 and 2. It shows that Botswana, Comoros, Eswatini, Lesotho, Madagascar, Malawi, Mozambique, Namibia, and Zimbabwe⁸ were net importers of professional and management consulting services. The SADC Member States’ export value in

Figure 1: Exports: Professional and Management Consultancy (US\$ Million)



Source: UNCTADStatl

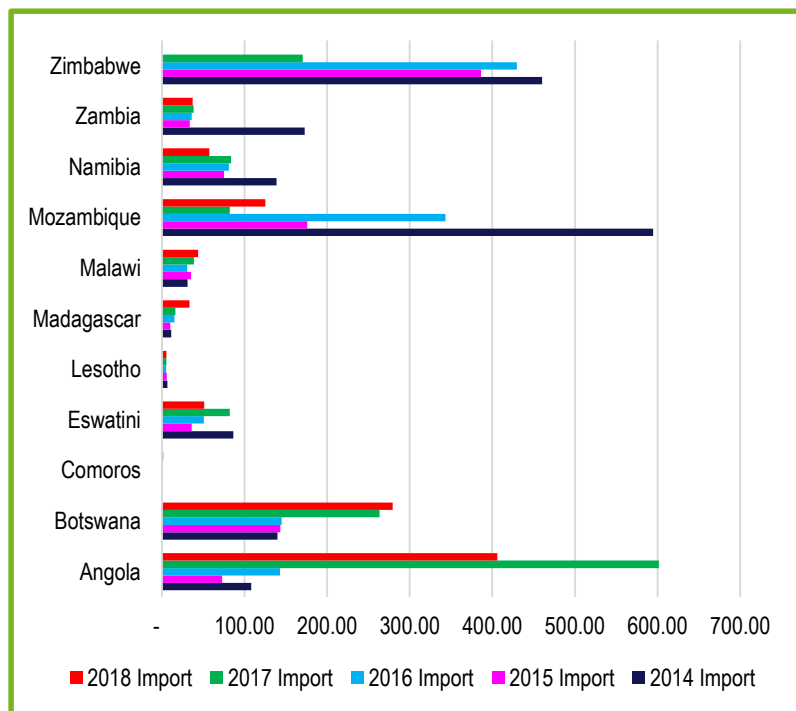
this subsector remains low compared to the rest of the world. For example in 2015 the total exports were as follows World (US\$ 405 083), Developing economies (US\$ 126 330), Sub-Sahara Africa (US\$ 573) and SADC (US\$ 130).

DRC, Angola, and Tanzania did not report any export of professional and management service during 2014-2018; Mauritius and Seychelles for 2014-2017; Comoros 2014 and Zimbabwe 2018. The available export data by the SADC Member States are presented in figure 2, in which case Zimbabwe is the top exporter for 2014-2017 while Seychelles emerges the top exporter in 2018 recording US\$ 152.9 followed by Mauritius which reported US\$ 119 export value. The least exporter in 2018 is Comoros US\$ 0.07 followed by Lesotho (US\$ 0.3) and Eswatini (US\$ 0.31).

⁷ For some Member States there is no reported information in certain years

⁸ These are the only country which has complete import and export data during 2014-2018.

Figure 2: Imports: Professional and Management Consultancy (USD Million)



Source: UNCTADStat

Figure 2 provides information on import statistics for professional and management services 2014-2018, however, DRC, Mauritius, Tanzania, Seychelles, and South Africa are excluded as there is no data for these Member States. The leading importers are Zimbabwe, Mozambique, Angola, and Botswana; and the least importers are Comoros and Lesotho. Generally, except for Botswana, Comoros, and Madagascar which have import values, other countries had fluctuating trends. For example, Mozambique import stood at US\$ 594.6 in 2014, decline to US\$ 175.8 in 2015, and rose to US\$ 343.4 in 2016, decreased to US\$ 82.1 in 2017, and increased to US\$ 125.09 in 2018. Angola's imports declined from US\$ 108.2 in 2014 to US\$

72.7 in 2015 before rising to US\$ 601.8 in 2017 but declined to US\$ 405 in 2018.

2.3.2 Computer and computer-related

The UNCTADStat indicates that the data available in recent five years 2014-2018 for this sector is only complete for five Member States i.e. Botswana, Madagascar, Malawi, Mauritius, Namibia, and Tanzania. The information is either not reported or not recorded for Lesotho, Eswatini, Seychelles, and South Africa. There are some data gaps either import or export date is not reported/recorded for the other SADC Member States. Analysis of trade trends for the Member States with a complete dataset show that Malawi, Namibia, and Tanzania are net importers; and Botswana, Mauritius, and Madagascar are net exporters of computer-related services. The export trade date as in Figure 3, indicates that Mauritius and Madagascar are the top exporters, followed by Botswana and Tanzania. Notably, the statistics for Madagascar show an increasing value of exports from about US\$ 37m in 2014 to US\$ 92m in 2018 while Mauritius, Botswana, and Tanzania recorded decreasing export value. However, although Mauritius was the major exporters, the value decreased from US\$ 93m in 2014 to US\$ 66m in 2016 and rose to US\$ 70m before declining again reaching US\$ 52m in 2018. Botswana and Tanzania's exports have been below US\$ 4m, except for 2014 in which Botswana recorded US\$ 12m and Tanzania US\$ 7m. The least exporters are Malawi (less than US\$ 1m) and Namibia (less than US\$0.5m) and no export data for the rest of SADC Member States. The top five importers of as in Figure 4 are Angola, Mozambique, Mauritius, Madagascar, and Namibia. There is a mixed picture with some countries such as Angola, Malawi, and Tanzania recording decline value of imports while

the rest have increasing values. For example, Angola recorded the highest import value of US\$ 108.2m in 2014 but the values almost halved reaching US\$ 57.7m in 2018. During this period, Mauritius had a mixed import trend, starting with a decreasing trend from US\$ 35.5m in 2014 to 17.4m in 2016 before overtaking Angola to become the top importer in 2018 reporting about US\$ 60.6m, followed by Mozambique (US\$ 57.9m) and Angola (US\$ 57.7m). While Zimbabwe appears as an outlier because it only reports imports in 2017 (US\$ 45.3m) it is noted that the import records for Comoros indicate a relatively small change i.e. from US\$ 2.8m in 2014 to US\$ 3.8m in 2018. There is no data reported for Eswatini, Lesotho, Seychelles, and South Africa while information for DRC and Zimbabwe is patchy as no data was reported in some years.

2.3.3 Research and development services

There are a few SADC Member States that report on import and export (in US\$ million) of research and development (R&D) services during 2014-2018. During this period only Botswana, Eswatini and Madagascar reported data while Mauritius, Mozambique, Namibia, and Zambia have import data for certain years as shown in Figure 5. On the other hand, the export data is complete for Botswana,

Figure 4: Exports: Computer & Services (US\$ Million)

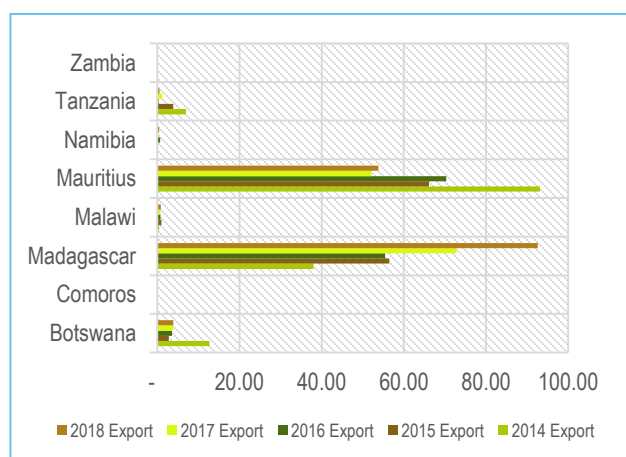
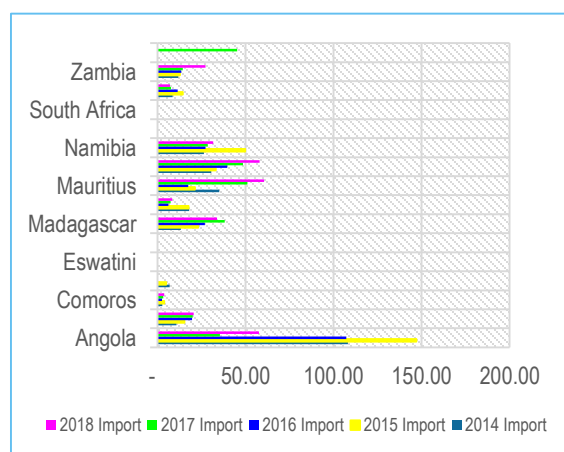


Figure 3: Imports: Computer Services (US\$ Million)



Source: UNCTAD

Eswatini, Madagascar, and Malawi; the information for Mauritius and Namibia is missing in certain years as shown in Figure 6. The overall trade trend in this subsector, except for the relatively higher volume of imports by Namibia US\$ 17m in 2018 and Botswana US\$ 115.5m in 2015 the import value of R &D services by other countries remained low at around US\$ 5m during 2014-2018. It appears that Botswana, Eswatini, and Madagascar are net exporters of R&D services recording less than US\$ 9m, with Botswana posting about US\$ 8.3m in 2015 which declined to US\$ 6m in 2018. Given, the incomplete information, it is difficult to make a fair conclusion, for the rest of the countries. Nevertheless, Namibia and Malawi appear to be the least exporters during 2016-2018 while Namibia is the least importer in this period, it, however, seems to be a net exporter.

Figure 5: Imports – R&D Services (US\$ Million)

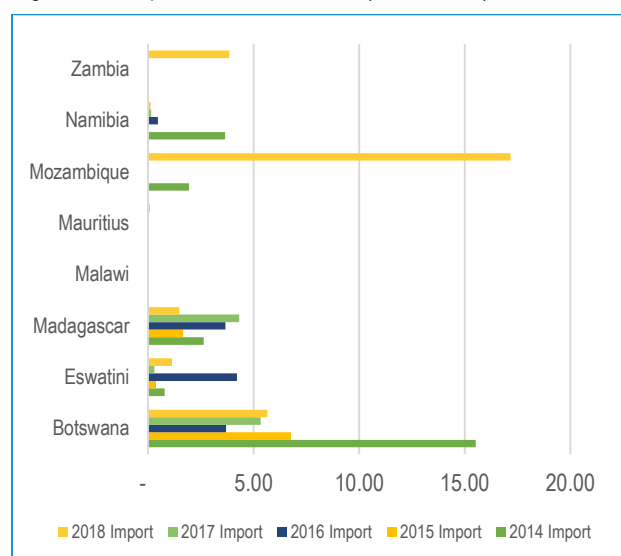
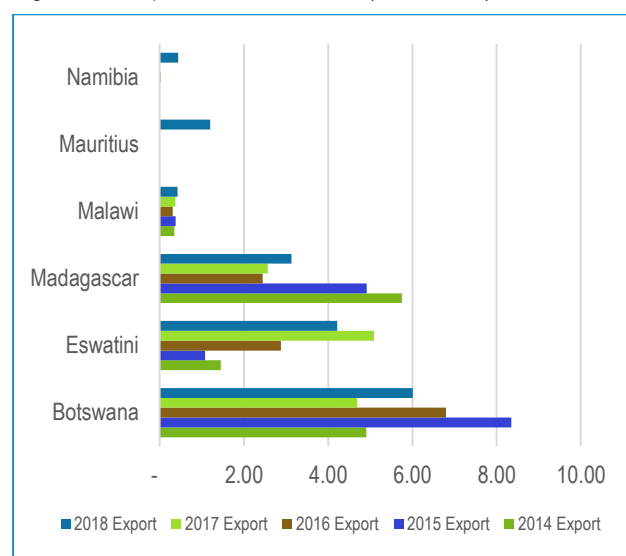


Figure 6: Exports – R&D Services (US\$ Million)



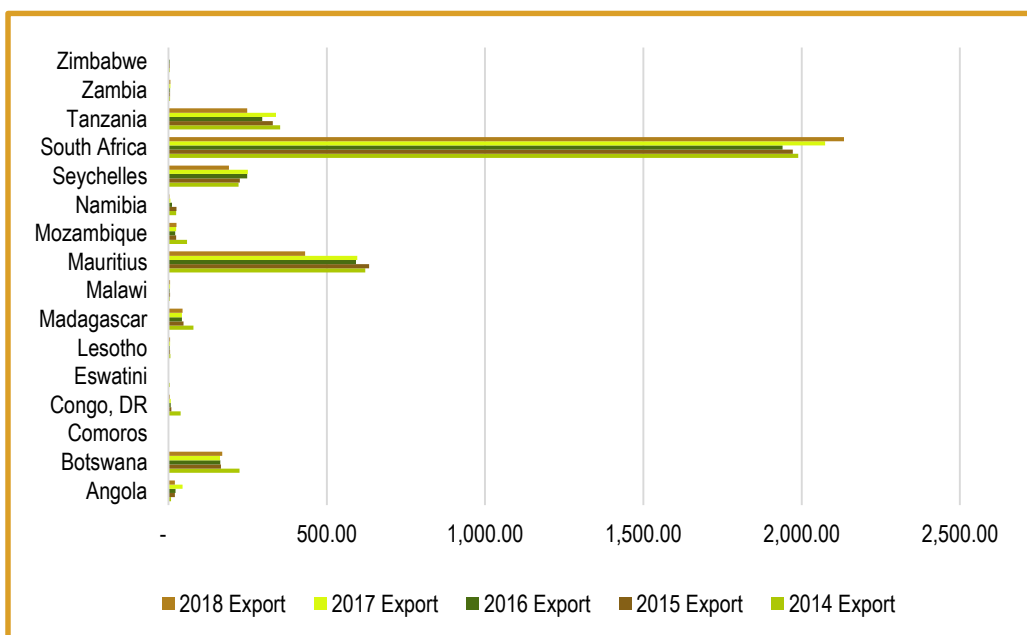
Source: UNCTADStat

2.3.4 Technical, trade, and other business services

This BPM06 category is made up of the following services – (i) architectural, engineering, scientific, and other technical services; (ii) waste treatment and de-pollution, agricultural and mining services; (iii) operating leasing services; (iv) trade-related services; and (iv) Other business services n. i.e. Conceptually, it is possible to obtain disintegrated data by these sub- categories, however, the data for most SADC countries is only available at the aggregated level i.e. technical, trade, and other business services. Except for two countries whose data is missing for certain years Comoros (export in 2014) and Zimbabwe (import and export 2017-2018), the rest of Member States the data for this subsector is complete, as shown in Figures 7 and 8.

Total trade analysis in this subsector shows that major players are Angola, Botswana, Madagascar, Mauritius, Mozambique, Seychelles, South Africa, and Tanzania. There are only two countries such as Botswana and Tanzania that emerge as net exporters, albeit with fluctuating records. Botswana's export in 2014 was US\$ 245m but declined to US\$ 170m in 2018 while import was about US\$165m in 2014 and declined to US\$ 137m in 2018. While Tanzania's exports decreased from US\$ 352m in 2014 to US\$ 249m in 2018 while its import stood at US\$ 226m in 2014 and US\$ 335m in 2018. Although Mozambique and South Africa are the largest top three traders, they are all net importers, followed by DRC and Mauritius.

Figure 7: Exports: Technical, Trade and Other Business Services

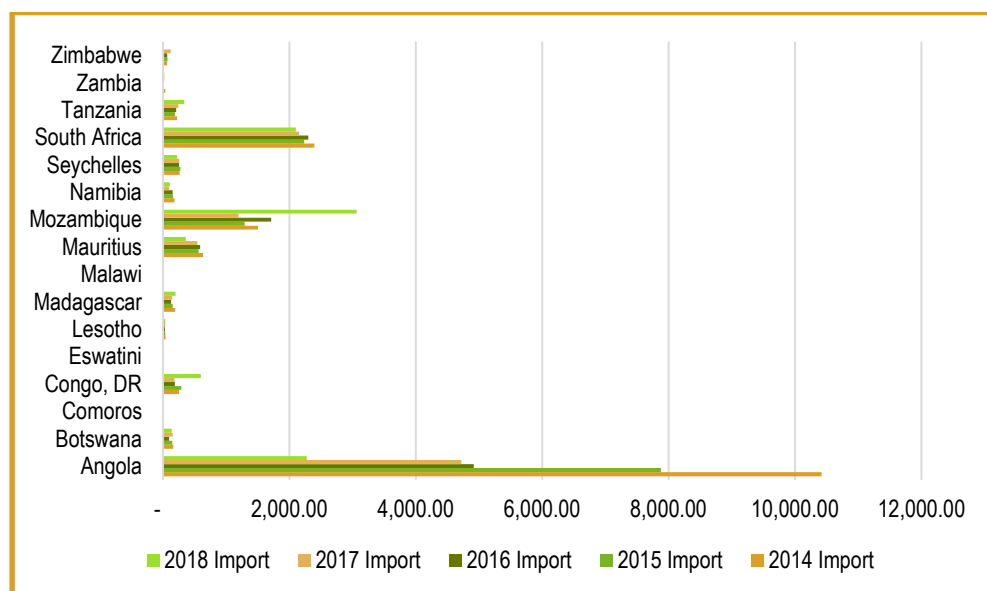


Source: UNCTADStat

The export statistics in Figure 7 show that most SADC Member States experience fluctuating export values during 2014-2018 in this subsector. For example, Angola exports in 2014 stood at 7.8m which rose to 44.8m in 2017 but decreased to about US\$ 20m in 2018, similarly, Seychelles recorded US\$ 221m in 2014 and achieved the highest value of US\$ 250m in 2017 which descended to 191.4 in 2018 while Madagascar recorded a high value of US\$78.5m in 2014 and lowest value of 42.4m in 2016 before rising to US 45m in 2018. Noteworthy, the two major exporters i.e. South Africa and Mauritius had consistent trends. South Africa recorded exports of US\$ 1,939m in 2014 which increased to US\$ 2,133m in 2018 while Mauritius had a downward trend with the highest volume of US\$ 1,036m in 2012, before decreasing to US\$ 621m in 2014 and further declined to US\$ 431m in 2018. These two major exporters are followed by Tanzania and Botswana which as explained above their exports in 2018 stood US\$ 249m and US\$170m, respectively. The least exporters in 2018 were Eswatini (US\$ 0.11m), Comoros (US\$ 0.28m), Namibia (US\$ 3.5m), and DRC (US\$ 4m).

Angola, South Africa, and Mozambique as the top importers in 2014-2017 but in 2018 Mozambique took over as the lead importer followed by South Africa and Angola. Mozambique's record stood at US\$ 1,503m in 2014 and rose to US\$ 3,064m in 2018. to Angola and South Africa. While Angola and South Africa had declining import values, the decline in Angola's case is very significant from US\$ 10,423m in 2014 to US\$ 2,272m in 2018 compared to South Africa US\$ 2,397m in 2014 to US\$ 2,103m in 2018. Also, Mauritius has experienced a consistent decrease in imports from US\$ 364m in 2014 to US\$ 360m in 2018. The bottom of importers is Comoros US\$ 5m in 2014 to US\$ 8m in 2018 followed by Malawi US\$ 13m in 2014 to US\$ 12m in 2018 and Eswatini US\$ 43m in 2014 to US\$ 36m in 2018. Figure 8 shows a fluctuating trend for the rest of SADC Member States and the value of trade is significantly lower than the top importers.

Figure 8: Imports: Technical, Trade and Other Business Services



Source: UNCTADStat

2.4 Demand and market trends for business services

The market for business services has been growing in the recent decade due to rising globalisation and business competition. To achieve global competitiveness, companies seek to reduce production cost and accelerate growth by concentrate on core competencies and outsourcing specific contracting a specific work process i.e. the non-core back-office and front-office functions to an external service provider. For example, a car manufacturer would concentrate on core-auto manufacturing processes and outsource such services e.g. payroll, accounting, legal, telemarketing, data recording, advertising and marketing, customer support, etc. The global market size for business process outsourcing (BPO) was valued at USD 232.32 billion in 2020 and is expected to register a compound annual growth rate (CAGR) of 8.5% from 2021 to 2028⁹. While BPO allows companies to obtain these services wherever they are cheaper, however, where the operations are globalised, the complexity and type of services need may vary from one market to another. Thus raise the need for both technical and specialised services or expertise to cope with market demand and survive the constantly changing business dynamics. The Research and Market¹⁰ indicates that the global business support services market is expected to grow at a CAGR of 7% reaching \$679.67 billion in 2025 after a record growth of CAGR 11% from 2020 to 2021 mostly fuelled by measures take taken by companies in adjusting business operations in response to the impact of COVID-19 containments restrictions.

⁹ <https://www.grandviewresearch.com/industry-analysis/business-process-outsourcing-bpo-market> [accessed on 04/05/2021]

¹⁰ <https://www.prnewswire.com/news-releases/insights-on-the-business-support-services-global-market-to-2030---identify-growth-segments-for-investment-301243276.html> [accessed on 04/05/2021]

2.4.1 Professional services

Focusing on demand for professional services, the Business Research Company, indicates that the global market for professional services is expected to grow at a CAGR of 7% from 2021 and reach US\$6519.9 billion in 2023, after sluggish growth of a CAGR of 0.1% from 2019 to 2020. In 2019, African was the smallest market while the largest market was North America whose share was 36% followed by Western Europe which accounted for 31% of the global professional services¹¹. The outlook of market trends for professional services covered by this study is as follows:

Legal services – the Business research company¹² indicates that the global legal services market reached a value of nearly US\$ 713.7 billion in 2020, having increased at a CAGR 3.4% since 2015. The market is expected to grow at a CAGR of 4.9% from \$713.7 billion in 2020 to \$908.26 billion in 2025, and then grow at a CAGR of 4.8% from 2025 and reach \$1,145.9 billion in 2030. Civil law practices account for 90% of industry revenue whereby criminal law practices account for 4%. The revenue share in civil law practices is as follows services to businesses (40%), other civil law (5%), civil negligence (12%), real estate (9%), and labour and employment law (5%). The five major trends that will influence legal services are the increasing investment in data security, hashtag trademark registration, alternative legal services, globalisation, and a rise in demand for cyber security consulting.

Accountancy services – The global market for accounting grew from US\$574.5 billion in 2019 to \$576 billion in 2020 at a CAGR of 0.3%, a slow growth due to economic slowdown across countries owing to the COVID-19 outbreak containment measures. The market is expected to recover and grow at a CAGR of 6% from 2021 and reach US\$ 687.7billion in 2023. In 2019, North America, the largest accounted for 36% followed by Western Europe (31%) while Africa was the smallest market¹³. The demand for accounting services in the developing countries, including Sub-Saharan Africa, will continue to rise as resulting of increase multinational operations in the gas and oil industry among SADC countries such as Angola, Mozambique, Tanzania, and South Africa.

Veterinary services – FAO, 2006 state that the veterinary market comprises of clinical services (treatment of diseased animals and control of production limiting disorders), preventive services (avoiding the outbreak of diseases), provision of drugs, vaccines, and other products (e.g. artificial insemination) and human health protection (inspection of marketed animal products). The global market was valued at about USD 101,150 million in 2020, and it is expected to a CAGR of 5.5% reach 140,285 million in 2026. Business Research Company indicated that going forward the fastest-growing regions in the veterinary healthcare market will be Africa and the Asia Pacific. The market will grow significantly due to the increase in animal adoption, prevalence of animal diseases, better animal health awareness, and increase in R&D and government initiatives globally as well as and stringent regulations on meat products ¹⁴.

¹¹ <https://www.thebusinessresearchcompany.com/report/professional-services-market> [accessed on 04/05/2021]

¹² <https://www.thebusinessresearchcompany.com/report/legal-services-global-market-report> [accessed on 04/05/2021]

¹³ <https://www.thebusinessresearchcompany.com/report/accounting-services-market> [accessed 30/04/2021]

¹⁴ <https://www.mordorintelligence.com/industry-reports/veterinary-services-market>; and <https://www.thebusinessresearchcompany.com/report/veterinary-laboratory-testing-services-global-market-report> [accessed on 30/04/2021]

2.4.2 Computer and Computer-related Services

The market for IT services is very dynamic and constantly changing due to the demand for automation of the business process and the emergence of new technologies such as cloud computing, artificial intelligence (AI) and internet of things (IoT), machine learning (ML), blockchain, robotics, and data science. COVID-19 pandemic has significantly exposed and interrupted the global supply chains but also changed consumer behaviour thus pushing both small and large companies to look for alternative ways of doing things. The need for social distancing measures and increasing adoption of remote working practices have huge led to increased demand for different types of IT services ranging from system integration, consulting, and managed service. At the same time, IT service providers have to ensure that mission-critical enterprise customers have the necessary tools and technologies to enable the speed, security, quality, and overall efficacy of services provided. With the advancements in the IT operation across the cloud-based platform, IT services have become more data-driven as well as real-time, creating greater value for the business, especially in the areas of operational efficiency, business opportunity discovery, and remote access optimization.

Figure 9: IT Market growth rate - by region (2021-2026)



Source: Mordor intelligence, 2021

The demand for IT services is projected to continue to grow rapidly over the next couple of years. For example, the global IT market is predicted to grow at a CAGR of 10.36% during 2021-2026. As shown in Figure 9, the Africa and South American markets will have the slowest growth compared to Asian and Pacific regions will register the highest growth rate¹⁵. Going forward, the increasing need for social distancing, offsite delivery of services, and outsourcing present African IT companies with a chance to grab a bigger share of the highly competitive IT and business process management markets (ITC, 2020). Also, in the recent decade, Africa Governments have increased investment in technology and innovation hubs, in 2018–19 the number grew from 442 to 618 hubs (about 40%). Three SADC Member States house 109 of these hubs such as South Africa (78), Tanzania (17), and Zimbabwe (12) compared to other African countries like Nigeria (85), Egypt (56), and Kenya (48)¹⁶. This points to the increasing supply capacity of IT skills in the region however, the skills gap remains. It is predicted that in Sub-Saharan Africa, over 230 million jobs will require digital skills by 2030, resulting in almost 650 million training opportunities¹⁷.

¹⁵ <https://www.mordorintelligence.com/industry-reports/it-services-market> [accessed on 05/05/2021]

¹⁶ <https://briterbridges.com/618-active-tech-hubs> [accessed on 05/05/2021]

¹⁷ https://www.ifc.org/wps/wcm/connect/38390d15-e30e-4d6e-b0d2-bb09f6146efa/Digital+Skills+Report_Flyer_5-22-19_web.pdf?MOD=AJPERES&CVID=mHwcBU8 [accessed on 05/05/2021]

2.4.3 Research and Development

The global market for R&D services reached a value of nearly \$75.76 billion in 2019, having increased at a CAGR of 2.6% since 2015. The market is expected to decline from \$75.76 billion in 2019 to \$73.94 billion in 2020 at a CAGR of -2.4%. The decline is mainly due to lockdown and social distancing norms imposed by various countries which resulted in some economic slowdown across countries owing to the COVID-19 outbreak and the measures to contain it. The market is then expected to recover and grow at a CAGR of 4.1% from 2021 and reach \$82.87 billion in 2023¹⁸.

Table 3: Gross Domestic Expenditure on R&D (USD billion)

Rank	Country	Value	Year	Rank	Country	Value	Year
1	South Africa	0.82	2016	17	Mozambique	0.34	2014
2	Kenya	0.79	2010	18	Chad	0.32	2016
3	Senegal	0.75	2015	19	Sudan	0.30	2005
4	Morocco	0.71	2010	20	Mali	0.29	2017
5	Burkina Faso	0.67	2017	21	Zambia	0.28	2008
6	Egypt	0.61	2017	22	Togo	0.27	2014
7	Ethiopia	0.60	2013	23	Eswatini	0.27	2015
8	Tunisia	0.60	2016	24	Seychelles	0.22	2016
9	Gabon	0.58	2009	25	Nigeria	0.22	2007
10	Botswana	0.54	2013	26	Uganda	0.17	2014
11	Algeria	0.53	2017	27	The Gambia	0.13	2011
12	Tanzania	0.53	2013	28	Burundi	0.12	2011
13	D.R. Congo	0.41	2015	29	Cote d'Ivoire	0.09	2016
14	Ghana	0.38	2015	30	Cabo Verde	0.07	2011
15	Mauritius	0.36	2010	31	Lesotho	0.05	2015
16	Namibia	0.34	2017	32	Madagascar	0.01	2017

Source: UNESCO Institute for Statistics 2020

by Kenya which spent US\$ 0.79billion in 2010. Among the SADC Member States, South Africa is followed by Botswana (US\$0.54billion) and Tanzania (US\$ 0.53billion) in 2013 while Madagascar has the lowest GERD of US\$ 0.01billion spent in 2017. South Africa's leadership is owed to the fact that it has a fairly solid innovation system and housed about 96% of SADC patents during 2008-2013.

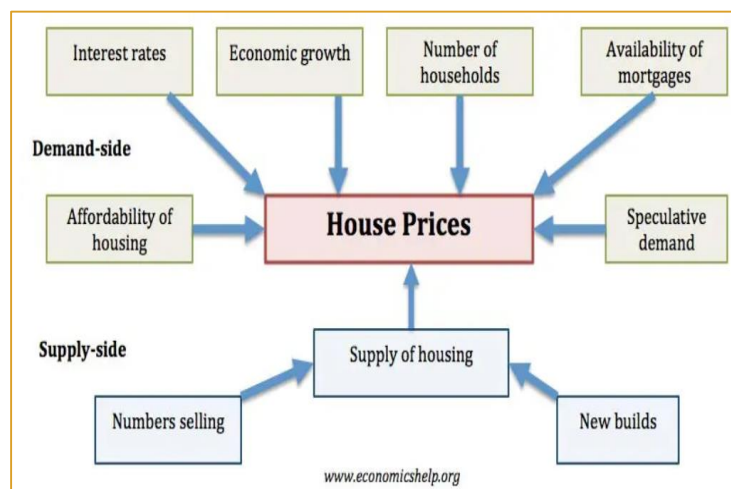
2.4.4 Real estate services

The global market for real estate rental is expected to grow from \$1759.8 billion in 2019 to US\$1787.8 billion in 2020 which is about 1.6% CAGR. Despite this slow economic growth owing to the counter-measures for the COVID-19 outbreak the market for real estate is expected to recover and grow at a CAGR of 8% from 2021 and reach US\$2216.2 billion in 2023. Although in 2019, Africa's market share was the lowest compared to the Asia-Pacific region (32%) and Western Europe (29%), there is a lot of potential for exponential market growth in the next decades. It is important to understand the key real estate market dynamics and drivers to contextualise market demand figures.

¹⁸ <https://www.globenewswire.com/news-release/2020/10/16/2109753/0/en/Worldwide-Market-Research-Services-Industry-to-2030-COVID-19-Impact-and-Recovery.html> [accessed on 30/04/2021]

The market for real estate or housing is essentially driven by factors such as (1) demand-side growth in population (influencing number of households, urbanisation, etc.) and national income (affordability, consumer confidence, etc.); and (2) supply-side among the population as shown in Figure 10¹⁹. While population growth has a direct impact on housing demands, on the other hand, economic growth impact income, and the availability of housing mortgage explains the affordability. There are a lot of indicators that point to the rising demand for housing in Africa in the next couple of decades and thus stimulate the demand for real estate services. For example, the African population is expected to reach 2.5billion, with 1.1 billion in the middle class, by 2050. Narrowing to the SADC region, the population increased by 2.5% from 336.9 million in 2017 to an estimated total of 345.2 million in 2018 (Cressot, 2020) and the urban population is estimated at 55% of the population and urbanisation is growing at an annual average of 3.1% (Donaldson, 2020). The International Monetary Fund (IMF) estimates that despite the impact of the COVID-19 pandemic, the SADC real GDP will grow at 2.7% in 2021 and 2.9% in 2022, the highest growth to be Malawi (6.5%) and lowest in Eswatini (0.9%). The region's estimated real per capita GDP growth in 2022 will remain low at 0.8% compared to WAEMU (3.6%) and EAC (2.6%).

Figure 10: Drivers of Real Estate Market



Despite the rising urbanisation in Africa and the SADC region, many countries continue to register housing deficits and investment in residential real estate remains underdeveloped in Africa, about 2.5% of real estate funds against 25% in European economies (Becaty and Doumbouya, 2021). It is observed that SADC countries largely depend on private developers to cater for affordable housing and has limited resource i.e. housing stock or lack the necessary supporting structure (Donaldson, 2020). Also, though at varying levels, there are some weaknesses in the legislation surrounding professional designations and roles in the built environment (Viruly et al, 2014). Thus, the need to establish professional standards across the continent that are globally benchmarked. This will potentially introduce uniformity in business practices and with it, increase investor confidence. Trade in services negotiations could play a role in improving the real estate-related professional practice in response to the rising demand for real estate services across the region.

¹⁹ <https://www.economicshelp.org/blog/15390/housing/factors-affecting-supply-and-demand-of-housing/>

3 Situational Analysis

3.1 Regulatory regimes and state of trade liberalisation

3.1.1 Professional Services

Legal services – The orientation of the legal systems in the SADC region are based on colonial history which comprises the Belgian, English Common, Customary French Napoleonic, Religious and Roman-Dutch laws. There is no single country that follows one particular legal system instead, the systems comprise a combination of the aforementioned systems. Some examples of the legal systems are as follows -: Botswana (Roman-Dutch and Customary laws); Comoros (Napoleonic Civil, Islamic and Customary Laws); DRC (Belgian and Customary Law); Angola and Mozambique (Portuguese/Roman Civil and Customary Law); Mauritius and Seychelles (French Napoleonic Civil and English Common Laws); Malawi and Tanzania (English Common, Islamic and Customary Laws); South Africa, Zambia and Zimbabwe (English Common Law and Customary Law). Regardless of the multifaceted legal systems, each of the sixteen (16) SADC Member States have the necessary legal and institutional frameworks governing legal practice in their territories. The national legislations indicate that only those who hold the protected legal professional titles, who have been admitted into the country's "Roll" or "Table" (i.e. a Register) of legal practitioners and/or must hold a valid practice Certificate/License, are allowed to engage in public practice as legal practitioners.

Though not similarly applied across the membership, the most common protected titles are Advocate, Attorney, Notary, Barrister, Commissioner of Oath, and Conveyancer. The law would normally prescribe the activities that can be performed by persons holding a particular professional title. For example, Angola's Advocates Act, 2017 (Law No. 9/17) indicates that if the following activities, when undertaken in a professional capacity on behalf of third parties, are reserved for an "Advocate" - (i) practice in courts and arbitral tribunals; (ii) Provision of legal consultations for public and private entities; (iii) preparation of contracts and the practice of preparatory acts leading to the constitution, termination or dissolution of legal business; (iv) practice related to public regulatory bodies, registries and notary offices, central administration, local and other autonomous administrations; (v) actions for debt collection; (vi) legal mandates relating to administrative or tax acts; and (vii) accompanying clients to meetings and interviews with any authorities. Seychelles' Legal Practitioners Act (as amended in 2013) states that subject to some exceptions, only an attorney-at-law may (i) assist and advise clients; (ii) appear, plead or represent a person in every court, tribunal, or other institution established by law for the administration of justice where the person has a right to be heard and be represented by a legal practitioner; or (iii) appear and represent a person who has a right to be heard and be represented by the legal practitioner before any other person or tribunal exercising quasi-judicial functions. Other examples include the Mauritian Legal Practitioners Act (amended in 2011) which reserves Court appearance/representation to "Barristers".

The regulatory regimes in the region show that the role of admitting legal practitioners rest with the Chief Justice of High Court, and the Registrar maintains the Roll/Table thereof; while the Bar Associations, often referred to as "Law Societies", are responsible for monitoring the practitioners'

professional conducts based on the prescribed Codes of Ethics. Generally, lawyers are considered to be officers of the High Court, and in a few Member States, those serving at the Appeal/Supreme Court must be admitted as such. It is clear that the laws focus on the regulation of individual legal practitioners; and although there are a few exemptions (especially those working with Government institutions), the practitioners engaging in public practice must obtain a Practice Licence/Certificate after their admission into the Roll/Table of Lawyers. The majority of the SADC Member States' laws prescribe the mode of practice as a sole proprietorship or in partnership/association with other legal practitioners admitted into the practice. A few Member States provide for the registration of legal firms at the professional level. For example, in Mauritius and South Africa, legal firms must register under the Companies Act and apply to the Attorney-General or the Legal Practice Council, respectively; while the Law Society/Council in Seychelles and Tanzania do not maintain a register of legal firms, and Botswana Law Society keeps the register although not mandatory.

There is a fair level of trade liberalisation, though at varying levels, across the SADC Member States as reflected in the laws governing the legal practice as to whether foreign lawyers may or may not be admitted to practice in the country. The basic qualification criteria include educational achievement from recognised training institutions, but also one must have passed a professional examination and, or have the necessary practical experience (articled clerkship, pupillage or employment with legal firm), see country profiles for more details. There are a couple of key observations in the admission criteria are as follows:

- (i) **Age limit** – Member States such as Eswatini, Lesotho, and Madagascar indicate that one would qualify for legal practice, he/she must have attained the age of 21 years and Seychelles (18 years).
- (ii) **Temporary admission for Court representation** – Except for Angola and South Africa, the national laws provide Chief Justice or Minister of Justice with powers to admit non-residents lawyers on a temporary or ad-hoc basis for purpose of Court representation.
- (iii) **Admission into Roll/Table of legal practitioners** – Angola does not permit the admission of foreign lawyers. Mozambique only permits admission if such persons have trained in the host country or through mutual recognition. Comoros and DRC - foreign lawyers can be admitted into the Roll only if a mutual recognition arrangement. The regimes in the other Member States such as Botswana, Eswatini, Lesotho, Malawi, South Africa, Zimbabwe provide for the admission of non-citizens only if they are permanent or ordinary residents in these countries; and some instances must be having been admitted to practice in or come from designated countries or institutions. The latter is also applicable in Mauritius, Namibia, Seychelles, and Tanzania.
- (iv) **Reciprocity requirement** – is mandatory in Angola, Botswana, Comoros, DRC, Madagascar, Tanzania, Zimbabwe i.e. foreign lawyers may only be admitted into Roll/Table of lawyers if their countries' have provisions permitting lawyers of these Member States to permit practice in those countries.
- (v) **Preferential requirements** such as prior admission and/or practice in a certain legal system for a prescribed period or waivers from certain requirements. For example, Malawi requires foreign lawyers to have graduated and/or practice in either Common Law or

Roman-Dutch Law system while Botswana, Tanzania, Zambia, and Zimbabwe provide for the admission of lawyers with prior commonwealth jurisdictions. Mauritius preference to English Barristers while Eswatini and Seychelles recognise foreign lawyers who have had legal training from certain countries, or the prescribed institutions, in which case they may receive waivers from certain admission criteria or requirements e.g. need to sit for the professional examination.

- (vi) No Member State has specific rules governing legal consultancy services or “fly-in fly-out” legal services. The rules of practice by foreign lawyers are largely clear for those who have been admitted in the Roll/Table of lawyers or who have special permission to appear before the domestic Court representing clients.

Accountancy and taxation services – it is observed that often the regulation of accountancy, auditing and bookkeeping services providers is the same as for taxation services. Like for the legal systems, the accounting systems in the SADC Member States are influenced by the colonial history, in which case the Anglophone countries follow the Anglo-Saxon approach (the International Accounting Standards – IAS) and the Francophone and Lusophone country follow the Franco-Germany approach (Organisation pour l’Harmonisation en Afrique du Droit des Affaires - OHADA). The difference between the two approaches is that the Franco-Germany approach focuses on uniform accounting and the Anglo-Saxon is a more judgemental or programmatic approach (Boolaky 2003 and Elad, 2015). These differences may limit one's ability to practice in another system other than that of his/her training and the possibility of mutual recognition of professional qualifications attained in similar systems. For example, recognition of qualification among OHAD countries i.e. Comoros, DRC, and Madagascar but also among the rest of SADC countries whose use the IAS most whom (except for Angola, Mozambique, and Seychelles) belong to the International Federation of Accountants (IFAC).

It is observed that all the SADC Member States have legislations that provide for mandatory registration of professionals to be able to provide certain professional services in the accounting, auditing, and taxation field. Namibia, South Africa, and Zimbabwe have multiple professional associations; noteworthy, the framework in South Africa does provide for an overall regulatory body for associations as it follows a self-regulatory model. Tanzania and Zambia have one professional body with multiple roles i.e. accreditation of training syllabi and institutions, administration of professional examinations, regulation of professional practice but also setting accounting and auditing standards and reviews, at the same time acting as the audit oversight body. However, Seychelles has a professional body for Tax and Customs Agents, while both Eswatini and Seychelles do not have a domestic qualification program for accountants and thus the administration of accountancy professional examinations organised by foreign institutions established in these Member States. The Comoros Order of Accountancy has yet to become fully operational in delivering its mandates.

The protected titles differ from one country to another, but the common title includes “Certified”, “Chartered” or “Register” as a prefix to (Public) Accountant or Auditor; and “Technician” or “Diplomate”. Generally, the legislation required persons who are engaged in public practice especially those providing undertaking the “auditing” and or accounting services” to be a holder of professional title either as Chattered or Certified (Public) Accountant or Registered Accountant/Audit. In all the Member States the financial statements of “Public Interest Entities (PIE)”, which comprises of financial

institutions, public companies, and large private companies, can only be signed by holders of professional titles “Certified” or “Chartered” or “Register” (Public) Accountant or Auditors. Also, professionals who wish to engage in private practices are required to obtain a Practice Licence/Certificate, issued by the professional regulatory body or association but in Seychelles, the license is issued by the Seychelles Licensing Authority (LSA) upon proof of registration with the professional association.

The regulatory frameworks for the accountancy profession in most of the SADC Member States present a fair level of liberalisation or open market regimes allowing foreign professionals to practices in their territories. The key observation for trade negotiations are as follows;

(i) **Basic admission/registration criteria:** -

- a. **Age limit** – several Member States have set a minimum age limit as one of the basic criteria i.e. Seychelles (18 years), Angola and Botswana (21 years), and DRC (25 years)
- b. **Academic qualifications** – every PAO in the SADC Member States has academic achievement as a prerequisite for writing the accountancy professional examinations for each tier of the accountancy profession such as formal training (university degree diploma or certificate) from a recognised training institution or an equivalent working experience in the prescribed professional fields attained within the stated period.
- c. **Practical experience** – in all Member States, practical experience is a preside criteria in obtaining a Practise Licence/Certificate necessary for engaging in public practice especially for those providing auditing and/or accountancy services e.g. certify financial statements of the PIE. The minimum required years of practical/internship experience for Chartered or Certified/Registered Auditors or Accountants is as follows: 2 years (Mauritius); 3 years (Botswana, DRC, Madagascar, Malawi, and South Africa); 4 years (Namibia); 5 years (Eswatini and Tanzania) and 7 years (Zambia); 2 or 3 years for Tax and Customs Agents in Seychelles. The requisite minimum duration of practical experience in the rest of the Member States is not prescribed in the legislation.

(ii) **Admission of foreign professionals** – there are two paths, through which foreign persons can qualify for admission or registration with the professional bodies in the host country:

- a. Proof of registration accompanied by proof of good standing, with the professional association/body of the country of origin; and/or
- b. **Mutual recognition or reciprocity** requirement i.e. proof that the laws of the country of origin allow professionals of the host country to practice in that country. This is required in Angola, Botswana, and DRC. However, in exceptional cases where there is no reciprocal arrangement with Angola, a foreign accountant may register with the Order of Accountants upon approval by the Minister. It is observed that Malawi, Mauritius, Mozambique, Seychelles, and Zambia negotiated an MRA for Accountants and Auditors under the Accelerated Economic Partnership Initiative which entered into force in February 2019, however, Mauritius and Zambia are yet to sign. Tanzania has also signed the EAC MRA for Accountants while several the rest of Member States have

some bilateral arrangement which provides for among other reciprocal membership or automatic recognition of their qualification.

It is noted that some Member States' laws require that, in addition to professional qualifications, a foreign professional must prove knowledge of domestic commercial laws i.e. those governing companies, taxation, and finance. This requirement often involves writing examinations in the relevant fields or interviews, administered by the professional accountancy organisation in the host country. There are Lastly, the national laws in the region preferential treatment in most of the Member States, in which case the candidates who have accountancy qualifications from certain foreign accountancy bodies or waiver from the requirement to pass examinations on domestic commercial laws.

Also, a few Member States e.g. Botswana and DRC have a residency requirement while others like Malawi allows registration of non-residents but must engage in partnership with a registered resident accountant within 6months of registration.

- (iii) **Mode of practice** – once a professional has been admitted or registered with a domestic professional body and obtained practice. license or certificate, they are permitted to engage in private practice through practice firm sole proprietorship or partnership/association with other registered professionals. Several Member States have some limitations relating to maximum foreign equity participation such as Tanzania (49%).

Veterinary services – the regulation of veterinary services is closely linked to public health, hence there are multiple regulations applicable in this area most of which complement the professional practice codes. For example, the sanitary measures dealing with human and animal diseases control, hygiene, quality, and standards. All the SADC Member States' laws provide for mandatory registration of veterinary professionals, except for DRC where there is a voluntary membership association organisation and Seychelles which does not have a specialised veterinary regulatory body. They provide the registration and or licensing criteria, and the scope of services/activities to be performed by professionals holding the protected titles at the professional level i.e. veterinary “surgeon” or “doctor” and veterinary para-professional e.g. “nurse” “technicians” or “assistant para-professional.

The basic criteria for registration include formal training qualifications such as a university degree, diploma, or certificate in the specified field of study from recognised institutions; passing the professional examinations; and be a person of good conduct/character. It is noted that the graduates after which the candidate would have to write and pass a professional examination to be eligible for registration. For example, registration in DRC and Tanzania must be done within 2 years of training graduation while in South Africa it must be within 3 years. Also, renewal of registration must be done with the specified time otherwise a person would have to undertake a refresher course.

- (i) **Community services and internship** – South Africa require registration candidates, undergo a compulsory community service of up to one year in addition to internship training. The other Member States only provide for the internship or clinical practice for a specified period. For example, to register as veterinary doctors in DRC and Tanzania, the applicants must have undergone at least one year of internship training.

- (ii) **Age limit** – there are a few Member States whose registration/admission criteria include a limitation on the age of the applicants. The age limit range from 18 years in Eswatini and Seychelles to 21 years in Zimbabwe.
- (iii) **Language proficiency** – in some Member States e.g. Malawi, Zambia, the applicants are expected to provide proof of proficiency in the English language.
- (iv) **Admission of foreign professionals**
 - a. **Temporary registration** – qualified non-citizen veterinary surgeons who are eligible for registration for a limited period in Malawi, Mauritius, Tanzania, Zambia, and Zimbabwe. The maximum period of registration varies across these countries, ranging from 6 months in Zambia and Zimbabwe, renewal for up to 2 years.
 - b. **Residency requirement** – only ordinary residents can register in Botswana, Eswatini, and Namibia while in South Africa candidates must have permanent residence status. However, for Eswatini and Namibia non-residents may be considered if they possess the required qualifications and provide proof of registration in the country of origin.
- (v) **Mode of Practice** – in most permit sole proprietorship or partnership firms while practice through a public company is permitted in Namibia, Seychelles, and South Africa. In Namibia and South Africa, the principal managers to be residents must be registered veterinarians. In Tanzania, foreign veterinary practitioners can register with the Council and open practice facility as long as there is proof of the specified minimum capital. Licensing of Veterinary professionals in Seychelles is done by the Seychelles Licensing Authority.

3.1.2 Computer and Computer-related Services

There are very few Member States that have a regime that governs computer services as professional services separated from the cross-cutting measures such as those relating to companies' registration, investment, and business licensing legislations. Generally, apart from Seychelles the rest of the Member States do not have specific laws regulating foreign investment in this subsector, however, mode 3 supply is allowed if an investor meets criteria set in the cross-cutting measures on investment.

Zambia has a mandatory membership requirement, whereby any person, natural or juridical, national or foreign, engaged in providing ICT services – must be a member and hold a valid Practise License issued by the Information and Communications Technology Association of Zambia (ICTAZ). In Seychelles, computer consultants are required to apply for a practice license under the License Act issued by the LSA based on proof of academic credentials in the ICT field. Noteworthy, computer technician, repair of electrical apparatus, are not a licensable activity²⁰ while the Seychelles Investment (Economic Activities) Regulations, 2014 indicates that maintenance and repair services for office machinery and equipment including computer is open for foreign investment of up to 49% foreign equity. Malawi is working on a Parliament Bill aimed at enacting an Act to recognise ICTAM and provide for mandatory regulation of ICT.

²⁰ <http://www.sla.gov.sc/license-types/business-license/non-licensable-activities/> [accessed on 29/07/2020]

Lastly, there are self-regulatory or voluntary membership associations in some Member States e.g. the ICT Association of Malawi (ICTAM), the ICT Professional Association of Namibia (ICTPAN), the Institute of Information Technology Professionals South Africa (IITPSA); and the Computer Society of Zimbabwe. It is observed, although the ICT Commission (ICTC) of Tanzania is established a Presidential Decree to, among others, register ICT professionals in the country, but no specific clause suggesting on mandatory membership. These associations are formed by members and create Codes of Ethics which are monitored by the associations themselves rather than through a legal statute. Voluntary membership is useful as it creates credibility and recognition by peer professionals but does not necessarily mean an authorisation or licensing of professional practice in the country neither does non-membership constitute an illegal practice.

3.1.3 Research and Development

This sub-sector is not necessarily regulated as a standalone topic or field of services in the SADC region, as most of these services are provided by an in-house unit for enterprises while training institutions tend to have R&D departments/units that may often provide services beyond the academic community. Most of the SADC Member States' legislations or administrative Guidelines regulate engagement in public research activities to ensure ethical research practice. Analysis of the national frameworks to a large extent tend to focus on immigration permits and mandatory research permits and/or registration of research reports, thus elaborate the procedures issuance of research license or permit. The immigration permit for researchers varies across the Member States and includes research pass, business visa, temporary employment/work, or residence permit. In addition, to immigration-related permits some Member States e.g. Namibia and Zambia, provide for the registration of both the research persons and research institutes/centres, and others, for example, Botswana, Tanzania, and Zimbabwe do not necessarily focus on approval or registration of research institutions.

The procedures for issuance of permits or license in the region seem to be transparent, large non-discriminatory and allows foreign researchers and institutions as long as meet the prescribed requirements and conditions. The basic requirements for approval include submission of identification documents, research proposal, proof of research approval by research institutions (client), research fund/sponsor. However, Botswana, Namibia, and Tanzania's framework indicate that foreign researchers or institutes must apply for research permits before leaving their country and starting the research or data collection. In some instances, for example in Botswana, a researcher may be required to work or take a national attaché to the research project for capacity-building purposes.

There are few cases e.g. Mauritius and Tanzania where the national frameworks on R & D services provide for priority areas that could benefit from Government-funded activities and do not necessarily limit the participation of foreign persons or institutions. Also, South Africa's National Strategy on Research and Technology 2002 provides for tax incentives as means to encourage private sector investment in R & D activities but does not provide for specific requirements for foreign persons.

3.1.4 Real estate services

There are some SADC Member States that regulate real estate services such as Botswana, Malawi, Namibia, Seychelles, South Africa. Countries that have initiatives i.e. proposed parliament Bill aimed at regulating real estate services providers include Eswatini, Mauritius, and Tanzania. The national

legislation provides for mandatory registration and/or licensing for a person to be able to engage in public practices as real estate services providers. There are protected titles and prescribed activities that can be provided by persons holding the protected titles; these include such titles as “Real Estate Agent”, “Property Manager/Valuer/Auctioneer”, “Land Agent”.

There are a few observations highlighted for purpose of informing national positions as follows:

- (i) **Registration/Licensing criteria** – in most countries the real estate or property managers are expected to have formal training e.g. university degree, diploma, etc. from a recognised or an approved institution, and must have passed a professional examination. In addition, a person may be required to possess
 - a. **Age limit** – a few countries have set a minimum age limit for registration: Mauritius and Seychelles (18 years), Malawi, and Zimbabwe (22 years).
 - b. **Practical experience** – for the prescribed period, for example, Malawi requires registration as a private practitioner, the candidate must have attained not less than 2 years post qualification practical experience or articulated pupillage while the requirement in Mauritius (3 years as Estate Manager or Branch Manager within 10 years of application); and Tanzania (3 years) and Zambia (5 years)
- (ii) **Admission of foreign persons** – There are some Member States’ laws that do not specifically provide for registration and/or licensing of foreign persons or non-residents such as Malawi, Mauritius, Namibia, South Africa, Zambia, and Zimbabwe. A few Member States that provide for the admission of foreign real estate practitioners are Botswana (non-residents), a, and Tanzania (foreign persons). In which case a person is required to provide proof of registration from, and /or must be a person in good standing with the professional association in, the country of origin.
 - a. **Temporary registration** – non-resident can obtain a license or register for a limited period such as Botswana (1 year).
 - b. **Reserved activities** – in some Member States there is a prescribed list of real estate-related activities that are reserved for its citizens, for example, the Tanzania Draft Real Estate Bills indicate that “land agency services” are reserved for Tanzania’s while Seychelles Investment (Economic Activities) Regulations, 2014 reserves the entire real agency services to Seychellois.

3.1.5 Rental or leasing services without operator

The aspects of services covered under this subsector, especially those relating to transport equipment or machinery may be regulated through the national legislation or measures relating to operations of transport services such as air transport, maritime/internal waterways, and land transport; while those relating to telecommunication equipment would normally be contained in the communication sector legislations. The regulation of leasing services relating to other machinery and equipment is often done through cross-cutting measures such as regulating the business establishment and licensing. To a large extent, the legislation relating to equipment and machinery in any sector tends to focus more on standard and safety requirements rather than on who can provide leasing or rental services. For

example, the regulations may include clauses providing impose mandatory approval or certification of equipment before their use e.g. roadworthiness for vehicles, the safety of operation of machinery, etc.

Although the study could not establish a piece of comprehensive information in this area for all the SADC Member States, nevertheless, there a couple of Member States have specific legal provisions that may provide rental and leasing services. Some Member States **reserved some services to their citizens** as follows:

- (i) Botswana – The [government portal](#) indicates that a trade license for general hire services is reserved for citizens of Botswana.
- (ii) Seychelles – hire of equipment is reserved for Seychellois under the Seychelles Investment (Economic Activities) Regulations, 2014.
- (iii) Tanzania – Shuttle boat and car rental services are reserved for Tanzanians, in line with the Tourism Act and Zanzibar Investment Promotion Authority Act. Also, the Mining Act state that foreign enterprises providing any type of services to mining companies must incorporate a joint venture with indigenous companies with a minimum of 20% local shareholding.

3.1.6 Other business services

Given the diverse nature of services activities that are categorised under this subsector, it makes it a bit complex to identify all the possible national laws governing the provision of such services. It seems that in many of the SADC Member States a good number of the other business services would fall in the scope of activities regulated under laws relating to business establishment and licensing measures. However, in some cases sectoral measures may apply, for example, engineering consultancy service is subject to engineering regulations while private security and investigation service suppliers may require approval or clearance from the Government Ministry/Department of national security or police services. In some cases, like in Mauritius, the private security companies are license and the security guards must be registered/certified by the Commissioner of Police. The recruitment agencies and cleaning dealing with clinical or chemical waste often may be required to register or get clearance from a prescribed Government body due to issues of human and labour rights, public safety, etc. Hence, except where the supply of certain services activities is reserved for nationals after prospective suppliers meet the conditions for obtaining the relevant approval, there would seem to be no market access or national treatment treatments.

There are a few areas where services are reserved for nationals or citizens, for example:

- (i) Botswana – The [government portal](#) provides a list of trade licences that are reserved for citizens of Botswana or companies that are wholly owned by citizens of Botswana as follows: auctioneering, agency services, car wash, cell phone shop, cleaning services, dry-clean depot, curio shop, florist, fresh produce, funeral parlour, general dealer, general clothing, general hire services, laundromat, petrol filling station, hair or beauty parlour, internet café or copy shop, and imported pre-owned car dealership;
- (ii) Seychelles – [Seychelles Investment \(Economic Activities\) Regulations, 2014](#) provides a list of economic activities that are reserved for Seychellois including several services

activities under subsector such as cleaning contractor, the hirer of equipment, truck and car; employment agency; labour contractor; laundry services, motor mechanics, real estate agent; repairer of non-electrical apparatus, security services, taxi operator, etc. In addition, the Regulations indicate that foreign equity is limited to 49% while foreign participation is subject to ENT for maintenance and repair services of office machinery and equipment including computer while foreign investment is such activities as a garage, hairdresser, and production of input services for agriculture.

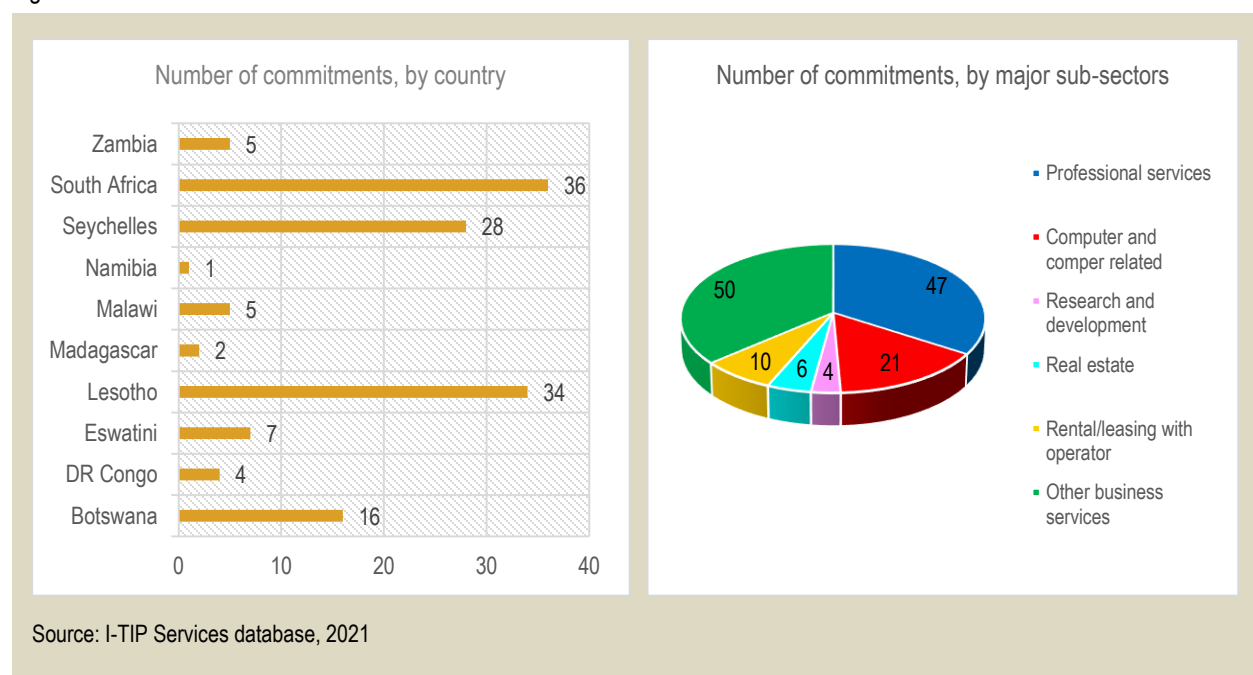
- (iii) Tanzania – The [Zanzibar Investment Promotion and Protection Authority Act, 2018](#) reserves barber shops, salons, boutique, office or household cleaning and housekeeping services, office or household security services are reserved for Tanzanians while shuttle boat services are reserved for Zanzibaris.

3.2 Existing liberalisation commitments

3.2.1 GATS Commitments

There are only ten (10) of the SADC Member States that have existing GATS commitments in business services²¹ as shown in Figure 11. The commitments comprise of computer professional services (47), and the least cover real estate (6), and research and development services (4). South Africa has the widest sub-sectoral coverage, including 36 out of the 55 sub-sectors, followed by Lesotho (34) and Seychelles (28). On the low-end, Namibia has the least commitments in the business services covering one (1) sub-sector, and DRC and Madagascar, each of whom covers four (4) sub-sectors.

Figure 11: Member States' GATS Commitments in Business Services



²¹ Member States with no GATS commitments in business services are Angola, Mauritius Tanzania and Zimbabwe

The analysis of GATS commitments by subsectors is as follows

- A. **Professional service** (within the scope of this study) - Generally the commitments represented an open market with a few limitations.
- a. **Legal services** - only three countries i.e. Lesotho, Seychelles, and South Africa covered this sub-subsector. All the three Member States covered advisory services on foreign and international laws in which case, Seychelles' offer is the most liberal offer with no limitations on Modes 1 to 3. While Modes 1 and 2 in both Lesotho and South Africa and Lesotho's entry for modes 3 is in line with horizontal commitments²² but South Africa's mode 3 is "none". In addition, the offer by Lesotho and South include advisory services on domestic law, for which both have similar entries for Mode 1-2 as "unbound"; while Lesotho's Mode 3 is "in line with horizontal commitment" which will nevertheless apply to all the sectors in the schedule. South Africa's Mode 3 indicates that the advocate is not allowed to form a partnership.
 - b. **Accounting, auditing, and book-keeping services** – only five (5) of the SADC Member States cover this sub-subsector but the scope of the type of services covered by these Member States differs across the board. The scope of committed sub-subsectors is as follows Lesotho and South Africa (auditing CPC 862+), Malawi (accountancy CPC 8621), Seychelles (accounting and book-keeping CPC 862, and auditing CPC 86211), and Zambia (Accountancy CPC 862). There is some discrepancy observed in the description of services and the corresponding CPC codes in some offers by Malawi (CPC 8621 includes accounting and auditing), Seychelles (limited to financial auditing services CPC 86211 only) is for would seem unnecessary and confusing since CPC 86211 is included in CPC 862 covers accounting, auditing, and bookkeeping services, it is not clear which party of CPC 862 is excluded from the commitments). In the case of Zambia, the reference to CPC 862 means that the offer goes cover all types of accounting, auditing, and bookkeeping services under CPC 862. There are no limitations listed in offers by Malawi, Seychelles, and Zambia while the entry on Modes 1 and 2 is "unbound" and Mode 3 is "none" for Lesotho and South Africa. However, is unclear whether Lesotho's mode 3 implies that mode 3 limitations in the horizontal section will not appear in this sub-subsector as the entry is different compared to legal services in which case it is specifically stated.
 - c. **Taxation services** – there are commitments by Lesotho, Seychelles, and South Africa, all of which have no limitations. However, it is observed that both Lesotho and South Africa's description of the scope of services indicate Taxation services (*excluding legal services*) (CPC 863) – the entry "excluding legal services" is not clear given the fact that CPC 863 does not cover legal services.
 - d. **Veterinary services** – five Member States i.e. Botswana, DRC, Lesotho, Seychelles, and South Africa have commitments in veterinary services at a 3-digit level. all the offer indicates full market commitments, except for Botswana. In the case of Botswana, Mode 1 and 4

²² Foreign-owned enterprises including joint-venture enterprises with Lesotho, must satisfy minimum capital outlay and foreign equity requirements as follows: Wholly foreign-owned company required a minimum equity capital outlay of US\$200,000. Joint-venture company should have a minimum foreign-equity capital outlay of US\$50,000 in cash or in kind.

entries are “unbound” while on entries for mode 3 are market access (the services should only be supplied by natural persons) and national treatment (the service supplier must meet all residency requirements, and the qualifications of the service suppliers should be recognized by the Ministry of Agriculture).

- B. **Computer and computer-related services** – Botswana, Eswatini, Lesotho, Seychelles and South Africa’s GATS Schedules cover some commitments in these sub-subsectors. The offers cover all types of services under this sub-subsector except for Eswatini whose commitment is limited to the installation of computer hardware services. There are no limitations listed in the offers by Lesotho and South Africa, while for Botswana mode 1 is “unbound” Seychelles’ mode 3 indicate that “none except for seven years after accession, foreign equity limited to 49% in maintenance and repair services of office machinery and equipment, including computers (CPC 84500): “After 7years, none” while Eswatini’s s entry on mode 4 – market access is “Unbound, except for senior computer engineers and personnel that possess specialized training and skill and who are not available in Eswatini” while national treatment is “none”.
- C. **R& D Services** – only Botswana, Eswatini, and Seychelles whose GATS schedules include R&D services. Botswana’s offer is limited to “Research and experimental development services of social sciences and humanities, including law and economics (CPC 852)” and entries for mode 1 and 3 is “unbound”. Eswatini commitment is limited to Research and experimental development services on natural sciences and engineering (CPC 85109) with no limitations except for market access mode 1 which is “unbound”. Seychelles’ offer covers such services as (b) Research and experimental development services on agriculture sciences (CPC 85104**) for fisheries only; (c) Research and development for crude oil, natural gas, and condensate (analysis of petroleum product); (d) Research and experimental development services on cultural sciences, sociology and psychology (CPC 85201); and (e) Research and experimental development services on medical sciences and pharmacy (CPC 85105). Seychelles did not list any limitations except mode 3 in sub-sector (d) where foreign equity is limited to 49% and or approval from the respective Ministry.
- D. **Real Estate Services** – Only Botswana, Lesotho, and South Africa’s GATS offers that cover commitments in all the sub-subsectors under real estate services. There are no limitations in Lesotho and South Africa’s offers, and for Botswana mode 3 is “unbound” while mode 1 entries are market access (the service should be supplied through commercial presence) and national treatment (the service supplier should meet all residency requirements).
- E. **Rental/Leasing Services without Operator** – only Lesotho, Seychelles, and South Africa that have GATS commitments in this field. Lesotho’s offer covers rental/leasing services relating to aircraft, other transport equipment, and those relating to machinery and other equipment. South Africa’s GATS offer includes commitments for all relating to ships, aircraft, and those relating to machinery and other equipment. There are no limitations in both offers by Lesotho and South Africa. Seychelles’ commitment is limited to rental or leasing services relating to ships ((excluding less than 3 yachts) - mode 1 is “unbound”; and rental or leasing services relating to aircraft as well as rental and leasing of household services - no limitations.

F. Other Business services – A total of ten countries have GATS commitments in this subsector at varying levels. Two Member States have the widest coverage of other business services with commitments in fifteen of the nineteen sub-subsectors listed in Table 5 in Annex 1, whereby Lesotho's offer excludes subsector F(a), (i), (p), and (s) while South Africa's offers do not cover subsectors (a), (j), (q), (r) and (t). Also, Seychelles' offer represents a relative wider coverage in comparison to the other offers in which case it includes eight sub-sub sectors i.e. (F(a), (c) – (e), (h), (m) (n), and (q); and Namibia has the least coverage which covers only one i.e. sub-sector F.(f). The sub-sectoral coverage by the rest of the Member States' offers coverage is as follows: Botswana (F(n) and (t)); Malawi ((e) and (h)); Eswatini (F(c) and (e)); DRC (F(e) and (f)); Madagascar (part of F(e) and (f)); Malawi (F(e) and (h)); and Zambia ((e) and (h)). It is observed that subsector F(e) technical testing and analysis services feature in seven (7) of the ten offers followed by F(h) services incidental to mining which appear in five offers and F(m) related scientific and technical consulting services is covered in four offers.

Most of the commitments represent open market commitments except in a few cases where some limitations are listed. Botswana covers two subsectors i.e. (n) maintenance and repair of equipment services (CPC 633, 8861-8866) for which modes 1 and 3 entries under market access is that "the service should be supplied through commercial presence" while national treatment mode 3 "the supplier of the service should meet all the residency requirements"; and (t) Other-translation and interpretation services (CPC 87905) whereby market access: mode 1 is "unbound" while mode 3 is "the services should be supplied through commercial presence" and national treatment mode 3 is "the supplier of the services must meet all residency requirements". Although Lesotho's offer includes subsectors F.(h), (j), and (m) the entries for modes 1-3 are "unbound" and mode 1 is "unbound*" for subsector F.(o). Similarly, South Africa's entry for subsector F.(o) in mode 1 is "Unbound*" while for subsectors F.(f)-(g) modes 1 and 2 are "unbound". Eswatini's market access entry for the sub-sectors F(c) and (e) mode 1 is "unbound" and mode 4 entry for sub-sector F(c) is "Unbound, except for personnel with a senior university degree or professional training who are not available in Eswatini".

The scope of services in Madagascar's offer under subsector F(e) is limited to research, analysis, and control of basic equipment in the following sectors: a) the industry for the preparation of products of plant origin b) logging and industrial reforestation c) the food storage and packaging industry; while under subsector F(n) is limited to Preparation and control of basic equipment in the following sectors: a) the tourism and hotel industry except for tourism-related transport activities b) industrial fishing c) the packaging industry for food products of animal origin. These activities do not include the sale or rental of equipment or spare parts, new or used, required for maintenance activities. The entry in two subsectors is similar whereby modes 1 and 4 is "Unbound" while market access mode 3 "Companies must obtain the approval of authorities concerned and respect the performances determined and subscribed in the approved file according to the stipulated criteria, among others the number of national jobs created and the criterion of national added value".

3.2.2 Other Liberalisation Commitments

This section provides a brief analysis of Member States' offers in business services as covered in the SADC first rounds Lists of Commitments in construction and energy-related services. Table 4 provides an overview summary of subsectors and where applicable, the corresponding limitations included in the Member States List of Commitments. Generally, Member States have very liberal offers with few limitations on Mode 1 such as Unbound, "Unbound*", the use services of a locally registered professional; limited scope of services that can be offered through Modes 1 and 2; Mode 3 joint venture requirements and/or high registration fees, and Mode 4 partnership with local professional services. A couple of Member States have used CPC version 2.1 while other use CPC provisional, in both cases and as required the offers represented GATS plus, as appropriate. It should also be noted that other than in professional services, some Member States decided to limit the scope of the type of services that are being committed specifically to those classified as energy-related services. This may require some revisions during the second round negotiations to determine whether the scope could be expanded to cover other services aspects beyond the energy-related component in those subsectors.

Tanzania's offer under the East African Community (EAC) Common Market Protocol covers a total of nineteen (19) subsectors of business services; distributed as follows six (6) professional services subsectors (i.e. (b), (d) - (f), (h) and (j); four (4)), rental or leasing services subsectors (i.e. a-d)) and nine (4) other business services subsectors (i.e. (a-e), (k), (m), (n) and (r)). In addition, Tanzania is part of the EAC MRAs covering professional services such as engineering services but has not signed architectural and veterinary services. The SADC Member States' Veterinary Councils have been preparing for a regional MRA. The Accelerated Programme on Economic Integration (APEI) Member States i.e. Malawi, Mauritius, Mozambique, Seychelles, and Zambia negotiated an MRA for accountancy services. It entered into force in February 2019 but Mauritius and Zambia are yet to sign

The business services that are covered by other SADC sectoral Protocols are the health professional, computer and computer-related (referred to as ICT) and R&D services. The SADC Protocol on Health provides for among other regional cooperation on the mobility of health professionals. The SADC Protocol on Transport, Communication and Meteorology Member States have agreed on Modal Laws on Cyber Security, Ecommerce and Data Protection. While these modal laws are not binding in nature, Member States are expected to mirror them in their national regimes governing the respective matters. The study did not assess national laws in this area but it is observed that there are ongoing efforts to develop regional legal frameworks to facilitate the implementation of the SADC Ecommerce Strategy.

The SADC Protocol on Science, Technology, and Innovation (PSTI) among others aim at optimising private and public sector investment in R&D and leverage external contribution; and eliminating restrictions on the movement of scientists and technologists within the region. Hence, in June 2016, Ministers responsible for Education, Training, Science, Technology, and Innovation urged the Member States to facilitate the movement of scientists and scientific equipment, by providing tax incentives; and recommended the introduction of a regional visa for students, academics, researchers, and scientists to facilitate their mobility within the region. In 2019, a regional sub-committee on immigration agreed on a roadmap towards the proposed regional visa, which among others, envisage the development of an enabling legal instrument. It is important for trade negotiators to take into account these initiatives while negotiating the liberation commitments for R&D services.

Table 4: SADC Member States' First Round List of Commitments in Business Services²³

	PROFESSIONAL SERVICES	R& D	RENTAL OR LEASING	OTHER BUSINESS SERVICES
Botswana	CPC Prov. subsectors (d-f) and (k – quantity surveying), M1: Unbound		CPC Version 2.1 services involving own or leased non-residential property - (leasing of distribution depots and storage facilities) - M1: Unbound	CPC Version 2.1 Subsectors CPC 83411, 83413, 86211 & 86219) and chemical product manufacturing (coal refining) services. M1: Unbound.
DRC	CPC Version 2.0 Subsectors (d), (e) and (g)		CPC Prov.: subsector (CPC 518)	CPC Version 2.0 Subsectors (e), (h) -(j), (m) and (n)
Eswatini	CPC Provisional – subsectors (e) and (f) MA M1: unbound but for (f) M4: professional personnel with a higher university degree or professional training and who are not available in Eswatini			CPC Provisional: subsectors (c) and (e) MA M1: unbound and for subsector (c) Mode 4: higher degree or unavailability in Eswatini Geological and geophysical consulting services (CPC 83411) - M1: unbound, MA M3: JV of up to 40% foreign equity, and NT M3: foreigners pay higher registration fees and must training nationals.
Lesotho	CPC Prov subsectors (d) –(g) MA for (d) - M1&2 is limited to building plans above 500sqm			CPC prov. subsectors (c), (e), (h) and (m); and CPC83441 Subsector (h) M1 & M3 and (m) - M1: unbound
Malawi	CPC Prov. subsectors (d)-(g) M1: unbound, and MA M3: JV of up to 49% foreign ownership		CPC Prov.: subsector (CPC 518)	CPC Prov. subsectors (c), (e), (h) and (i)
Mauritius	CPC Prov. subsectors: (b) M1: Unbound, M3: JV of up to 49% foreign equity, M4: in addition to HC, the architect must locally registered architect, on a contract or project basis (c) and (d) NT M3: foreign engineering firm to be provisionally registered and temporary registration once the contract is awarded (e) M3: only JV, majority foreign equity is permitted		CPC prov.: subsector CPC 518)	CPC Prov.: subsectors CPC 865, CPC 86601, CPC 8675, CPC 8676, CPC 883, and CPC (8861-8866 **) – NT M3: higher registration/processing fee, on project basis.

²³ Madagascar's offer does not cover any business services while Angola and Comoros are yet to submit offers for SADC PTIS

	PROFESSIONAL SERVICES	R& D	RENTAL OR LEASING	OTHER BUSINESS SERVICES
Mozambique	CPC Prov.: subsectors (d)-(g)		CPC Prov.: subsector (CPC 518)	CPC Prov.: subsectors CPC 865 **, CPC 866** and CPC 744
Namibia	CPC Prov.: subsectors (e) and (f)		CPC Ver. 2.0 subsector CPC 83107 – M3: JV of up to 49% foreign equity	CPC Prov.: subsectors CPC 865, CPC 866, CPC 8676, CPC 86751, CPC 883 + 5115, CPC 887**, and CPC Ver. 2.0: subsectors CPC 8341, CPC 8342; and CPC 83931
Seychelles	CPC Prov. subsector (d)-(g)	CPC Prov. subsector CPC 86751**	CPC Prov.: subsector CPC 5180)	CPC Prov. subsectors CPC 865**, CPC 866**, CPC 883, CPC 8675**)
South Africa	CPC Prov.: subsectors (d) M1 and 2: building plans above 500sqm; and (e), (f) & (g)		CPC Prov.: subsector CPC 518) – M1:Unbound*	CPC prov.: subsectors CPC 865**, CPC 866**, CPC 8676*, CPC 883, CPC 8675*
Tanzania	CPC Prov.: subsectors (d) – (f) and (k - quantity surveying) – M1: Unbound*			CPC Ver.2.1: subsectors CPC 54241 - 54242, CPC 54251 + 54252, CPC 54261 + 54262, CPC 83310, CPC 83322-83324, CPC 83329, CPC 83931, CPC 86211 + 8629, CPC 87156, CPC 87360 - M1: Unbound
Zambia	CPC Ver.2.1: subsectors CPC 83213** - M1&2: services of a locally registered architect, M3 MA: JV up to 49% foreign NT: Higher fee, M4: HC + Partner with locally registered Architect CPC 833- M4: partner with a local engineer, on a project basis		CPC Prov. subsector CPC 518	CPC Pov.: subsectors CPC 8676 and CPC 883 + 5115
Zimbabwe	CPC Ver 2.1 – subsectors CPC 83213**, CPC 83310 and CPC 83322 + 83324, 83325 M1:Unbound, M3: JV of up to 49% foreign equity			CPC Ver.2.1 – subsector CPC 8344, CPC 88412, CPC 8631 and CPC 8312 + 8319

Legend: MA = Market access, M1 = Mode 1, M2 = Mode 2, M3 = Mode 3, M4 = Mode 4, NT = National treatment, JV = Joint Venture

4 Major finding, conclusion and recommendations

4.1 Major findings

4.1.1 Classification

The SADC Negotiating Guidelines for the second round require Member States to use the W/120 Services Classification List with an option to refer to CPC Version 2.1 but also to ensure their offers are built on GATS commitments. This requirement will necessitate the transposition of GATS commitments, which are based on CPC provision, into CPC version 2.1 as the first step. It is noted that during the SADC's first round of negotiations several Member States undertook some commitments covering business services due to their link and in the effective delivery of construction and energy-related services, some of the offers refer to CPC provisional and some to CPC version 2.1 or a combination. Therefore, the transposition exercise must take into account not only the existing GATS schedule but also the SADC offers in business services to ensure second-round offers in business services do not backtrack existing commitments.

Some changes are observed in certain sub-sectors under CPC Provisional and CPC Version 2.1. Major changes involve a complete overhaul of the computer and computer-related services subsector and renaming it into IT services. Changes in other business services sub-sectors are not significant - they relate to the introduction of new subsectors, separation of some services as well as removal of subsectors that are obsolete. Member States are advised to take into account these differences, as they transpose the existing commitments into the CPC version 2.1.

4.1.2 Trade in services statistics

There is a major challenge in obtaining comparable trade in services statistics indicating the contribution of business services into economies of SADC Member States. Although the study obtained some data on business services as shown in section 2 of this report, it is observed that the data in some cases is outdated (e.g. data on value-added) while the information on import and export of services is aggregate thus limiting the level of statistical analysis and thus the type of conclusion that can be drawn. For example, apart from aggregate and patchy reported data for some type of business services, the information does not allow analysis by export destination (i.e. partner country) or mode of supply. This can be attributed to the fact that the Member States do not necessarily collect such information, but it is not unique to the SADC region as most developing countries have the same challenge. It is noted SADC Secretariat developed a regional template on trade in services statistics, after the national training on the same in 2016/17, but to date, most Member States do not yet have the necessary capacity to use the template.

Despite the statistical limitations, the analysis in section 2.3 of this report shows significant trade between the SADC Member States with the rest of the world, with several countries emerging as net imports of exporters of business services. The net exporters of professional services (Mauritius, Seychelles, and Zimbabwe); IT services (Botswana, Mauritius, and Madagascar); R&D (Botswana, Eswatini, and Madagascar); and technical, trade, and other business services (Botswana and Tanzania). The net importers of professional services (Botswana, Comoros, Eswatini, Lesotho, Madagascar, Malawi, Mozambique, Namibia, and Zimbabwe); IT services (Malawi, Namibia, and Tanzania); R&D (Botswana, Eswatini, and Madagascar); and technical, trade and other business services (DRC, Mauritius, Mozambique, and South Africa). Even without

comparable intra-SADC trade data, there is evidence of intra-regional trade in business services, mostly traded through modes 1, 2 and 4. For example, the statistic in professional services by COMESA based firms indicated that the largest volume of trade i.e. 43% was through on mode 1, followed by mode 4 (25%); mode 2 (23%), and mode 3 (9%). Comparing the statistics to the analysis in section 3.2.1 on GATS commitments, in which case some Member States do not provide guarantee for mode 1 conditions i.e. “unbound” entries for professional services, is important for the SADC offers to reflect on the trade realities and provide the necessary guarantees.

4.1.3 Market access and national treatment issues

Several market access and national treatments limitations are observed in the existing regulatory regimes which need to be considered during the negotiations as follows:

(i) Professional services

- a) **Preferential treatment** – some Member States have criteria for admission of foreign professionals that imply *mutual recognition* of the training or other qualifications obtained or awarded by institutions or regulatory regimes using similar systems e.g. commonwealth laws, or international accounting standards, etc.
- b) **Reciprocity requirement** – mostly in accountancy and veterinary services, in which case the level of liberalisation is not automatic, instead it is linked to the preferences that are granted to professionals from countries that have reciprocity arrangements or bilateral MRAs;
- c) **Residency requirement** – some Member States only allow foreign services providers to be admitted into professional practice if they are ordinary or permanent residents in the host country. This is different from the requirement to obtain a residence and work permit which is treated as domestic regulation.
- d) **Regional MRA** – some Member States have signed and or negotiating MRA covering professional services. Tanzania is a signatory to the EAC MRAs for Accountants, and Veterinary Services while it participating in negotiation for EAC MRA for Advocates; Malawi, Mauritius, Mozambique, Seychelles, and Zambia have negotiated MRA for Accountancy services under the APEI. Also, it is noted that all the SADC Member States are involved in negotiations for MRA among Veterinary Services Councils in the region.

(ii) **Computer and related services** – most Member States do not have sector-specific regulations for this subsector and even those that have mandatory registration requirements do not seem to have market access or national treatment limitations. However, it is observed that certain types of IT-related services are reserved for nationals in Seychelles.

(iii) **R&D services** – this is the least regulated subsector and most of the Member States’ legal provisions require foreign researchers and/or research institutions to obtain the necessary research permit/license in the host country. The only limitation identified in the national laws is Botswana’s requirement for foreign researchers to be accompanied by a national researcher, if applies this would qualify a national treatment limitation. The initiatives under the SADC PSTI for a regional visa for researchers, academicians and students; and the call for the Member States to facilitate mobility of researchers and research equipment through tax incentives, if implemented, could contribute and supplement liberalisation commitments.

(iv) **Real estate services** – several Member States do not have specific regulations for this subsector or specific provisions on the admission of foreign real estate agents. However, a

couple of Member States do not permit foreign practitioners such as Seychelles (real estate agent) and Tanzania (land agency services).

- (v) **Renting or leasing services** – there are no market access or national treatment other than where the supply of services is reserved for nationals as follows: Botswana and Seychelles (car hire services) and Tanzania (car rental and shuttle boat services).
- (vi) **Other business services** – most of the services under this sub-sector are regulated through cross-cutting measures and no specific trade barriers are identified except for services reserved for nationals in Botswana, Seychelles, and Tanzania (see section 4.1.6 for details).

4.1.4 Regulatory issues

It is important to note that this study is not a comprehensive legal and institutional regulatory analysis but rather only analysed the existing laws to identify issues that need to be considered in the negotiations. The study has identified the following regulatory-related issues:

- (i) **Draft or lack of regulations** – there are a few Member States that have draft legislations i.e. Parliament Bills for certain subsectors, for example, Eswatini, Mauritius, and Tanzania (real estate services) and Malawi (computer or IT services). Also, are cases where the regulatory framework exists but the institution to oversee its implementation is yet to become fully functional e.g. Comoros (accountancy services) while in other instances, there is a lack of sufficient regulatory framework. For example, Eswatini and Seychelles (no national professional qualifications for accountancy services), Lesotho (real estate unregulated) and Seychelles (no professional body for veterinary services).

In any of the above scenarios, the basic question is how best to sequence the regulatory reforms and undertaking of binding liberalisation commitments. The best approach is to decide on a case by case, guided by the legal or policy certainty toward liberalisation or non-liberalisation. For example, if the legislation is insufficient or is yet to be approved, or the regulatory body is yet to become functional but there is great certainty of the policy direction towards market liberalisation, then binding commitments can be undertaken. It may entail immediate or deferred commitments, in the latter case, the entries in the schedule of commitments would specify a future date at which the commitment will become effect i.e. enter into force. Ideally, it allows time for the concerned Member States to complete the regulatory reforms before the commitment enters into force.

- (ii) **The discrepancy between existing commitments and national laws** – there are a few instances where the national laws imply a liberal market but the existing commitments especially the GATS commitments contain some limitations or vice versa. For example, South Africa's GATS commitment in veterinary services has no limitations on Modes 1, 2 and 3 and yet the Veterinary and Para-veterinary Professions Act does not allow practice by foreign professionals unless they obtain permanent residence and a private company must have all its shareholders registered with the Council, in which case they can only do so if they have permanent residence. On the other hand, some of the GATS offers, seem to provide for more restrictive market access conditions which are not necessarily contained in the national laws. For example, the capital or joint venture requirement in Lesotho's (horizontal section) and Seychelles (R&D services) GATS offers and South Africa's restriction on sole practice by foreign lawyers. Lastly, the "unbound" or "unbound*" entries or "the services to be provided by natural persons" on modes 1 and 4 in the Member States' GATS offers do not necessarily appear to be restricted in the national laws.

Basically, the former is permitted but the latter would insinuate non-compliance issues and thus call for a regulatory amendment to address the discrepancies. The first step in addressing such discrepancies, it to establish whether they were intentional or accidental. Normally, a Member State would take commitments to liberalise even where the existing regime does not provide for liberalisation, but then it would initiate legal/policy reforms to bring the regulations into conformity with the commitments. This seems to be a case followed by Seychelles through the [Seychelles Investment \(Economic Activities\) Regulations, 2014](#) which largely reflects restrictions contained in its GATS commitments. Otherwise, where a Member State wish to keep the market closed against the GATS commitments, then it will be required to file for a modification of its schedule under GATS Article XXI. There is no similar provision in the SADC PTIS. Also, as observed the Negotiating Guidelines states that the SADC offers must be GATS Plus. Therefore, at minimum, a Member States would have to maintain the commitments as in the GATS Schedule even if it is not in line with the existing regulatory regime and to avoid non-compliance, such a Member States would be required to adjust its national laws to ensure compliance. In the latter case, where GATS offers are more restrictive than the existing regulatory regime, the negotiations should seek to achieve the removal of such entries, and thus achieve GATS Plus offers.

- (iii) **Recognition of foreign qualifications** – the analysis of the national legislation in professional services indicates that some Member States have some form of recognising professional qualifications achieved outside their countries. In most cases, the recognition is based on unilateral efforts relating to preferences granted to training institutions of specific countries, and or due to MRA signed between the respective regulatory bodies. Generally, the issues of non-recognition of qualifications obtained from certain institutions or countries arise due to differences or a lack of trust and confidence in either the education or professional regulatory systems used in such institutions or countries. Unless there is a mechanism to address such differences or create confidence between the concerned bodies/countries, there will remain inequitable effective market access by the affected professionals. Therefore, there is a need for a regional approach on how such recognition would be applied on an MFN basis to all SADC. Despite the study did not engage the practitioner or regulator to establish any challenges in recognition of foreign qualifications, the fact that some professional councils (e.g. veterinary services) desire to sign a regional MRA imply challenges that may be addressed by developing regional MRAs. It should be noted that a regional MRA for professionals tends to bring the professional bodies closer and thus provide an institutional mechanism of building trust among them and address issues that create non-recognition.
- (i) **Pro-trade regulatory principles** – the analysis of the national laws indicates that most of most legislations focus on establishing services authorisation and professional ethical standards without necessarily paying attention to pro-trade regulatory principles e.g. less cumbersome and transparent licensing procedures, business competition and consumer protection etc. Also, it is noted that for most business services apart from R&D and ICT services, there are no regional cooperation frameworks. Hence, it would be necessary for the trade negotiations to consider any possible regulatory principles in line with the domestic regulations disciplines provided for in Article 6 of the SADC PTIS. The MRAs for professional services could provide an opportunity for regional cooperation, among the regulatory bodies, beyond recognition of qualifications and the negotiations thereof follow a sectoral (i.e. professional fields) approach.

4.2 Conclusion

Generally, business services play a key role especially in employment and improving productivity, and in export activities of SADC Member States. It contributes to efficiency in the production chain and thus promoting competitiveness in the global value chain. Although the value-added share of business services in Member States exports from 2004 to 2014 decreased, the sector's contribution to export trade remains high. For example, in 2014 it accounted for up to 14% of forward-linkages and 9.4% of backward linkages in Mauritius. The import and export trade value during 2014-2017 in section 3.3 of this report, shows that SADC's export share of business services is low compared to the rest of African countries but some Member States are net exporters while others are net imports of different types of business services. The net exporters of professional services (Mauritius, Seychelles, and Zimbabwe); IT services (Botswana, Mauritius, and Madagascar); R&D (Botswana, Eswatini, and Madagascar); and technical, trade, and other business services (Botswana and Tanzania). The net importers of professional services (Botswana, Comoros, Eswatini, Lesotho, Madagascar, Malawi, Mozambique, Namibia, and Zimbabwe); IT services (Malawi, Namibia, and Tanzania); R&D (Botswana, Eswatini, and Madagascar); and technical, trade and other business services (DRC, Mauritius, Mozambique, and South Africa). Even without comparable intra-SADC trade data, there is evidence of intra-region trade in business services, most of which take place through modes 1 and 4.

The global demand for business services in the past decades has been growing and is expected to continue to rise, especially for professional and IT services. Also, the continued flow of foreign investment and Governments' investment in infrastructural projects in the region will continue to increase the demand for business services. Despite slow market growth in SADC and Africa at large, compared to other parts of the world, there is great potential for African to tap into the existing opportunities not only within the region but also in other parts of the world. This is because both small and large businesses are expected to continue to require specialised technical support services in dealing with supply chain disruptions resulting from the COVID-19 pandemic.

From a regulatory perspective, the business services market in the SADC region is largely liberalised except for a few areas where national legislations reserve the right to supply certain services to nationals/citizens. However, there are some trade barriers identified in professional services such as those relating to residency or reciprocity requirements. While several Member States have existing commitments under GATS and SADC first round offers, which cover some business services, there remains scope for further liberalisation. Also, the scope of GATS-plus commitments is largely possible as the Member States could comfortably opt to lock in the open market practice reflected in the existing liberal regimes governing the foreign supply of business services in the region. Other than the need to develop MRAs for professional services and the need for corporation among regulatory bodies, there are not many regulatory challenges identify that would hinder liberalisation commitments and their implementation. Nevertheless, it would important for the Member States to consider some pro-trade regulatory principles to improve transparency and legal predictability of the business environment.

4.3 Recommendations

Member States are advised to consider issues raised in section 4.1 of this report when preparing their national negotiating positions, including offers and requests in business services. The study recommends the following:

- (i) In undertaking national consultations for preparation of offers, Member States should pay attention to discrepancies and address any technical errors observed in the existing GATS comments but also consider business linkages between various subsectors, and sectors to ensure final offers in this sector are consistent with and have the desired effect on, the commitments in other services, and other sectors of the economy;
- (ii) TNF-Services should agree on how to Member States would indicate of existing commitments business services sub-sector as in Member States' GATS Schedule and the SADC first round offers in Construction and Energy-related services. This would be useful not only in avoiding back-track but also in tracing subsequent changes in the revised offers. It can be through conversational language as used in the presentation of first round offers, and a proposal as follows:
 - Red text – SADC first round offers
 - **Bold** – new text i.e. not in GATS or SADC first round offers
 - *Italic* - Where any new or deleted text constitutes merely a technical refinement that does not alter the scope or substance of an existing commitment
 - ~~Strikeout~~ – Deleted text
 - Grey highlight – revised text from provision submission.
- (iii) **Market access and national treatment commitments** – Member States are encouraged to ensure the national offers provide sufficient guarantee for the most relevant type of services and modes of supply under the different subsectors. For example, as observed in section 2.3. of this report, a significant volume of trade in professional services among the African countries, seem to take place under modes 1, 2 and 4. Also, the analysis in section 2.4. show that in addition to the rise in digitalisation of business operations before the Covid-19 pandemic, over 230 million jobs in Sub-Saharan Africa will require digital skills by 2030. This makes the case of ensuring the negotiations achieves the most liberal offers guaranteeing the market access conditions for mode 1 but also for ICT services.

Also, as observed in section 4.1.3, some Member States' existing commitments especially, the GATS offer contain more restrictive market access conditions compared to the existing regulatory measures. Learning from the previous round, this may happen during the SADC second-round negotiations. While in principle this is allowed, it, however, goes against the objective of the SADC PTIS which calls more the removal of barriers. Specifically, Article 16(4) of PTIS state that during the negotiations, the State Parties shall not introduce new or more discriminatory barriers to trade in services. In this regard, negotiators should ensure that the national offers meet this requirement.
- (iv) **Regulatory review** – Member States are encouraged to undertake a comprehensive national regulatory review to put in place the necessary regulatory frameworks to facilitate the implementation of the existing and future commitments under business services. The review should, at minimum seek synchronisation of national laws and trade liberalisation commitments but also finalisation of draft laws, addressing the challenges in the existing

laws and enactment of any necessary legislation where they do not exist. There would be a need for the Member States to take strategic negotiating positions in such cases to ensure a proper sequence of the liberalisation commitments and regulatory reviews. For example, where the law is lacking or yet to enter into force but there is a desire to undertake commitment in that subsector a Member State can consider a time-bound offer by inserting a future date upon the commitment will enter into force.

- (v) **Mutual recognition** – given the importance and link of MRA for business services but also building on 31st CMT's directive on this matter, TNF-Services should agree on the next steps required for the development MRAs as provided for in Article 7 of the SADC PTIS. Hence, TNF may wish to agree on the time, to be reflected in the SADC Roadmap for Phase II Negotiations, at which TNF shall commence work on MRAs. This should take into account the fact that some professional bodies e.g. veterinary councils have shown interest to develop their MRA. Also, having a regional framework on the development of MRA would help Member States to prepare and build the required regional basis (*acquis*) for the negotiating MRAs under the AfCFTA PTIS.
- (vi) **Regulatory principles** – the negotiations on domestic regulations envisaged in Article 6 of the SADC PTIS should take into account any necessary regulatory principles to foster an effective pro-competitive trade regime for business services in the region. In subsectors such as health professional services, ICT services, and R& D services, where there is a regional framework for regulatory cooperation, an assessment should be undertaken to establish the need for complementary trade disciplines. Also, it is recommended that the development of MRAs for professional services should take into consideration the necessary pro-trade disciplines (e.g. transparent and rationalised recognition criteria, harmonised documentation and authorisation procedures etc.) and foster trade competition and regulatory cooperation among professional bodies.
- (vii) **Trade in services statistics** – the need for reliable and comparable intra-regional trade in services statistics is very key in informing not only the negotiating positions but also measuring the impact of trade liberalisation at the implementation stage. It is recommended that the SADC Secretariat need to take affirmative efforts to develop an action plan or programme toward the implementation of the SADC trade in services statistics adopted in 2015/16, by addressing challenges encountered by the Member States. This could include, for example, facilitating further capacity building for statistics organisations, and development of cooperation framework between those Member States that are already collecting and compiling statistics based on the template and those that are not, development of regional trade in services database, etc.

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6 Annex I - Classification of business services

Table 5: Comparison of Business Services in CPC Provisional and Version 2.1

W/120			CPC Provisional		CPC 2.1	
1. BUSINESS SERVICES						
A.	Professional services					
					82	Legal and accounting services
	a.	Legal Services	861	Legal services	821	Legal services
			86111	Legal advisory and representation services concerning criminal law	8211	Legal advisory and representation services concerning criminal law
			86119	Legal advisory and representation services in judicial procedures concerning other fields of law	8212	Legal advisory and representation services concerning other fields of law
			86120	Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.		
			8613	Legal documentation and certification services	8213	Legal documentation and certification services
			8619	Other legal advisory and information services	82191	Arbitration and conciliation services
					82199	Other legal services n.e.c.
	b.	Accounting, auditing and bookkeeping services	862	Accounting, auditing and bookkeeping services	822	Accounting, auditing and bookkeeping services
			8621	Accounting and auditing services		
			86211	Financial auditing services	8221	Financial auditing services
					8222	Accounting and bookkeeping services
			86212	Accounting review services	82221	Accounting services
			86213	Compilation of financial statements services		
			86219	Other accounting services		
			8622	Book-keeping services, except tax returns	82222	Bookkeeping services
					82223	Payroll services
	c.	Taxation services	863	Taxation services	823	Tax consultancy and preparation services
			86311	Business tax planning and consulting services	8231	Corporate tax consulting and preparation services
			86312	Business tax preparation and review services		

W/120				CPC Provisional		CPC 2.1	
				86313	Individual tax preparation and planning	8232	Individual tax preparation and planning services
				86319	Other tax-related services		
						824	Insolvency and receivership services
						83	Professional, technical and business services (except research, development, legal and accounting services)
						832	Architectural services, urban and land planning and landscape architectural services
		d.	Architectural services	8671	Architectural services	8321	Architectural services and advisory services
		e.	Engineering services	8672	Engineering services	833	Engineering services
		f.	Integrated engineering services	8673	Integrated engineering services		
		g.	Urban planning and landscape architectural services	8674	Urban planning and landscape architectural services	8322	Urban and land planning services
						8323	Landscape architectural services and advisory services
		h.	Medical and dental services	9312	Medical and dental services	9312	Medical and dental services
		i.	Veterinary services	932	Veterinary services	834	Veterinary services
		j.	Services provided by midwives, nurses, physiotherapists and para-medical personnel	93191	Deliveries and related services, nursing services, physiotherapeutic and para-medical services	93191	Childbirth and related services
						93192	Nursing services
						93193	Physiotherapeutic services
						93194	Ambulance services
		k.	Other				
							Management consulting and management services; information technology services
		B.	Computer and related services	84	Computer and related services	831++	Information technology services
		a.	Consultancy services related to the installation of computer hardware	841	Consultancy services related to the installation of computer hardware		
		b.	Software implementation services	842	Software implementation services		
		c.	Data processing services	843	Data processing services		
		d.	Data base services	844	Data base services		
		e.	Other	845	Maintenance and repair services of office machinery and equipment including computers		
				849	Other computer services		
						8313	IT consulting and support services
						8314	IT design and development services

W/120				CPC Provisional		CPC 2.1	
						8315	Hosting and IT infrastructure provisioning services
						8316	IT infrastructure and network management services
						8319	Other management services, except construction project management services
	C.	Research and development services	85	Research and development services	81	Research and development services	
	a.	R&D services on natural sciences	851	Research and experimental development services on natural sciences and engineering	811	Research and experimental development services in natural sciences and engineering	
	b.	R&D services on social sciences and humanities	852	Research and experimental development services on social sciences and humanities	812	Research and experimental development services in social sciences and humanities	
	c.	Interdisciplinary R&D services	853	Interdisciplinary research and experimental development services	813	Interdisciplinary research and experimental development services	
	D.	Real estate services	82	Real estate services	72	Real estate services	
	a.	Involving own or leased property	821	Real estate services involving own or leased property	721	Real estate services involving own or leased property	
	b.	On a fee or contract basis	822	Real estate services on a fee or contract basis	722	Real estate services on a fee or contract basis	
	E.	Rental/Leasing Services without Operators	831	Leasing or rental services concerning machinery and equipment without operator			
					7311	Leasing or rental services concerning transport equipment without operator	
	a.	Relating to ships	83103	Leasing or rental services concerning vessels without operator	73115	Leasing or rental services concerning vessels without operator	
	b.	Relating to aircraft	83104	Leasing or rental services concerning aircraft without operator	73116	Leasing or rental services concerning aircraft without operator	
			83102	Leasing or rental services concerning goods transport vehicles without operator	73112	Leasing or rental services concerning goods transport motor vehicles without operator	
			83105	Leasing or rental services concerning other land transport equipment without operator	73113	Leasing or rental services concerning railroad vehicles without operator	
					73114	Leasing or rental services concerning other land transport equipment without operator	
					73117	Leasing or rental services concerning containers	
	d.	Relating to other machinery and equipment	83106	Leasing or rental services concerning agricultural machinery and equipment without operator	73121	Leasing or rental services concerning agricultural machinery and equipment without operator	
	F.	Other business services					

W/120			CPC Provisional		CPC 2.1	
	a.	Advertising services	871	Advertising services	836	Advertising services and provision of advertising space and time
	b.	Market research and public opinion polling services	864	Market research and public opinion polling services	837	Market research and public opinion polling services
	c.	Management consulting services	865	Management consulting services	8311	Management consulting and management services
					8312	Business consulting services
	d.	Services related to management consulting	866	Services related to management consulting	8319	Other management services, except construction project management services
	e.	Technical testing and analysis services	8676	Technical testing and analysis services	8344	Technical testing and analysis services
	f.	Services incidental to agriculture, hunting and forestry	881	Services incidental to agriculture, hunting and forestry	861	Support and operation services to agriculture, hunting, forestry and fishing
	g.	Services incidental to fishing	882	Services incidental to fishing		
	h.	Services incidental to mining	883+ 5115	Services incidental to mining	862	Support and operation services to mining
	i.	Services incidental to manufacturing	884 885 except 88442	Services incidental to manufacturing	88	Manufacturing services on physical inputs owned by others
	j.	Services incidental to energy distribution	887	Services incidental to energy distribution	863	Support and operation services to electricity, gas and water distribution
	k.	Placement and supply services of Personnel	872	Placement and supply services of personnel	851	Employment services
	l.	Investigation and security	873	Investigation and security services	852	Investigation and security services
	m.	Related scientific and technical consulting services	8675	Engineering-related scientific and technical consulting services	834	Scientific and other technical services
	n.	Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)	633+		871	Maintenance and repair services of fabricated metal products, machinery and equipment (other than 8714 – maintenance and repair of transport machinery and equipment – see under transport services)
	o.	Building-cleaning services	874	Building-cleaning services	853	Cleaning services
	p.	Photographic services	875	Photographic services	838	Photography and photographic processing services
	q.	Packaging services	876	Packaging services	854	Packaging services
	r.	Printing, publishing	88442	Publishing and printing on a fee or contract basis	891	Publishing, printing and reproduction services
	s.	Convention services	87909*	Other business services n.e.c.	8596	Convention and trade show assistance and organisation services

Source: McKinnon, 2019

7 Annex II - Country profiles

7.1 Angola

Legal services - The Advocate Law, 2017 (Lei no. 08/17) builds on Lei n.01/95, of 6 January 1995 to defines the legal practice as a self-regulating profession and protects the title of Advocate. It creates Ordem dos Advogados de Angola as a mandatory membership body responsible for registering both individual lawyers and law firm chambers and partnerships. Only Angolan nationals who have a law degree from one of Angola's three law schools and undertake six months of initial training with the Bar's training centre, or take an extended degree course at University, may enrol with Ordem for legal practice. A registered Advocate can practise as individuals or through chambers, or in a law firm partnerships or associations that must be registered by Ordem. A practising license is required and it entitles the holder to practice throughout the country

The Act states that foreign nationals may register with the Ordem if they are law graduates from Angolan University and if, in their respective countries, a licensed Angolan Advocate would have reciprocal rights of registration. Foreign law firms are not permitted to open offices in Angola but may operate through a cooperation and association agreement with local law firms, a copy of the agreement is to be filed with the Angolan Bar Secretariat. However, a foreign lawyer employed in Angola would not be able to practise law or hold himself out as a lawyer and Article 10 (5) of the Advocates Law prohibits foreign lawyers from working temporarily through the offices of Angolan law firms for more than 30 days at a time. The Arbitration Law No. 16/03 (2003) show that only lawyers registered in Angola may represent parties in arbitration proceedings in the country.

Accountancy services - The accountancy and auditing profession is governed by the Act No. 3/01, dated 23 March 2001 on Accounting and Auditing Exercise (*Lei do Exercício de Contabilidade e Auditoria*), and by the Statute of the Order of Accountants and Accounting Experts (*Estatuto da Ordem dos Contabilistas e dos Peritos Contabilistas*), approved by Presidential Decree 232/10 of 2010, amended by Decree 318/14 of 2014. The Order of Accountants and Accounting Experts (*Ordem dos Contabilistas e dos Peritos Contabilistas*, OCPCA, in Portuguese) is a mandatory membership body responsible for regulating the accountancy and auditing profession in Angola. The law provides for three types of practice: (a) individual professional i.e. sole proprietor; (b) a partner of a professional accountancy firm or a commercial company; and (c) under service contract or service contract signed with another accountant or with a professional accountancy firm.

A practising license, issued by OCPCA is required for engagement in public practice. The license is renewable annually and the holder is entitled to practise throughout the country. Foreign persons may be admitted for accountancy practice if there is a reciprocity agreement between Angola and his/her country. Such persons must, among others, have the required academic qualifications, be a member of a professional accountancy body in any foreign country, be fluent in Portuguese and pass Angolan commercial, fiscal and tax law. Also, where there is no reciprocity arrangement, a foreign registered with the Ministry of Finance for an express interest in being a member of OCPCA may be admitted for practice on exception cases.

The **practice of the veterinary** profession in Angola is regulated Order of Veterinarians of Angola (*i.e. Ordem dos Médicos Veterinários de Angola (OMVA)*) [established by the Statute of the Order](#). The Order is responsible for maintaining a register of qualified professionals, issuing the practising certificate and ensure members' compliance with professional ethical codes. Article 13(1) of the Statute state that the following cannot be admitted as members of the Order: a) those who have

no moral standing to exercise their profession; b) those declared banned or disqualified by final judgment, and c) those who are incompatible with the practice of veterinary medicine. Section 61(1) of the Statute indicate that only veterinarians registered with the Order can exercise, in the national territory, in a professional capacity, the veterinary medical activity. There are no provisions on education and professional qualifications, but also it is not clear if foreigners are permitted to practice as veterinary professionals in Angola.

R & D services: Foreign persons may be issued with a temporary stay visa which enables them to stay in the country for purpose of carrying or participating in scientific research²⁴.

Existing commitments – Angola has no existing liberalisation commitments in any business services under GATS and has yet to submit an offer under the first round of negotiations.

7.2 Botswana

Legal services - Legal Practitioners Act 1996, (2005) establishes the Law Society of Botswana (LSB) as an institution with the mandate, *inter alia*, to promote legal education for the legal profession and uphold standards of professional conduct. The Registrar of High Court keeps a “Roll” of all qualified legal practitioners and LSB is responsible for licensing legal practitioners i.e. as an advocate, attorney, notary, or conveyancer. Advocate or attorney is mutually exclusive while notaries and conveyancers must be attorneys who have passed additional tests. Legal practice can be in form of sole practice, in partnership, or employment. Engaging in private practice requires a Practise License issued by LSB and the applicants must have their name appear on the “Roll”. Although the licensing regime only covers individual practitioners, the LSB keeps a register of legal firms.

The Act state that a foreign lawyer can qualify as a local/domestic lawyer if he/she is an ordinary resident or intends to reside permanently in Botswana subjective to a reciprocal provision in the laws of their countries that permits qualified citizens of Botswana to practice in that country. Such a lawyer must satisfy the court that he/she is a fit and proper person, fulfils the educational and professional requirements for admission and enrolment of qualified non-citizens, including citizens of Commonwealth countries entitled to practice in England, Northern Ireland, the Republic of Ireland or those entitled to appear in the Court of Session in Scotland, courts of Record in London, Belfast or Dublin or any Division of the Supreme Court of South Africa or High Court of Zimbabwe.

There is no licensing regime for foreign legal consultants or explicit rules on “fly in fly out advisory practice” and foreign lawyers are not permitted to practice in the courts in Botswana unless they are admitted in Botswana. However, according to the Act, Chief Justice may, upon application, and with notification to LSB, admit a foreign advocate (a person who is not a citizen or a permanent or ordinary resident of Botswana), for any specific cause or matter of importance and complexity in or regard to which he has been instructed either by the Attorney General or an attorney in Botswana for the duration of the hearing of that cause or matter. The admission shall be temporary and ceases on completion of the hearing of the cause or matter or the hearing of the final appeal therefrom.

The **accountancy profession** is regulated by the Botswana Institute of Chartered Accountants (BICA) under the oversight of the Botswana Accountant Oversight Authority (BAOA) as stipulated in the Accountants Act 2010. BICA maintains registers of Professional Accountants, distinguishing between a practising certificate and non-practising certificate holders, and member firms; while

²⁴ <https://www.angolaeg.net/index.php/visas/temporary-stay-visa> [accessed on 17/06/2021]

BAOA is responsible for issuing financial reporting standards for public interest entities (PIE) and maintains a register and license auditors and audit firms of PIEs. A person who intends to practice as an auditor must be registered with BICA and be licensed as a Certified Auditor and those that offer auditing services to PIEs must also register with BAOA.

A foreign person may register with BICA as (a) Professional Accountant, if he/she is a member in good standing of a professional accountancy body, recognised the International Federation of Accountant (IFAC); and must have attained the age of 21 years, resident of Botswana, with at least 3 years of practical experience in the accountancy field, and must pass such examinations prescribed by the Council; (b) Certified Auditor must have necessary competency to practice as a certified auditor; complies with any continuing educational, training and professional requirements; and demonstrates independence of mind in auditing functions. A member Firms shall be registered in all of the accountancy professional partners are registered with BICA, must undertake, in writing, that they shall, individually, be bound by the disciplinary provisions in BICA rules; and the applicant firm holds professional indemnity insurance or other financial guarantees of an amount prescribed by BICA. A certificate of registration authorising the holder to offer professional accountancy services will be issued to persons or firms that full fill requirements and pay the prescribed fee. In addition, a registered Certified Auditor shall apply for a practising certificate that permits him/her to offer auditing services.

The veterinary services sector is regulated by the Veterinary Surgeons Council established through the Veterinary Surgeons Act, Cap 61:4. The Act provides that a person of good character, fit and proper who holds a certificate of degree or diploma or other documents as prescribed the Council that entitles the holder for registration, shall be eligible for registration as Veterinary Surgeons after payment of a fee. There is no explicit clause relating to the admission of foreign veterinarians.

The **Real Estate Professionals Act, 2003** creates Real Estate Advisory Council to regulate the activities and conduct of the real estate profession in Botswana. A person shall be considered for registration as a *property auctioneer, manager or valuer* if he/she – (a) holds a bachelor's degree in estate management, land administration, or land economy, from a university or any of the specified institution; or (b) is a member of either the Royal Institute of Chartered Surveyors or the Institute of Valuation Surveyors and Auctioneers or such other professional institution approved by the Real Estate Institute of Botswana. An *estate agent* must have an academic Certificate in property management or estate agency or a certificate in real estate auctioneer. A person who is not an ordinary resident who has practised as a registered professional before entering Botswana may be registered for a period not exceeding one year or for the duration of the specified work for which has been engaged. Upon registration, a person shall be issued with Registration Certificate authorising the holder to practice anywhere in the country. Real Estate Professionals Regulations, 2009 show that a registered professional may practice as an individual or through a partnership firm or company, however, neither the Act nor Regulations provides for registration of practice firms.

Computer and computer-related services – are regulated under the Communications Regulatory Authority Act, 2012 which provided for a converged licensing regime. The Act state that the regulated sectors involve any sphere of activities within the telecommunication broadcasting and postal services sector including installation of a telecommunications network, installation and operation of radio communication equipment, provision of postal services, and the converging of electronic technologies and provision of internet services. There is no specific law that regulates IT professional practice in Botswana.

R&D services – there are two legal statutes governing research activities in Botswana, the Anthropological Research Act Cap 59:02 and Monuments and Relics Act Cap 59:02. These two Acts indicate that a person conducting research would require to obtain Research Permit from a Minister. The Research Permit Application Guidelines²⁵ show that the applications should be directed to the Ministry responsible for the portfolio of the proposed research subject or the Ministry of Labour and Home Affairs (for coordination) where the research proposal is relevant to more than one Ministry. Researchers are advised to consult the Ministry responsible for the research portfolio during the development of the research proposal in which case priority shall be given to developmental research and under-researched areas/ issues. The application for a research permit must be submitted at least two months before the commencement of the research. The host institution has the right, (at its cost) to second or attach local counterpart(s) to the research team for purposes of building local capacity. After obtaining Research Permit, non-citizen researchers are advised to apply for a Temporary Residence Permit (may not be converted from Visitor's Permit) before arrival in Botswana under the Immigration Act.

Other business services – most of the services under this subsector are regulated through trade licenses issued by the Ministry of Trade and Investment (albeit decentralised to district level). The government portal²⁶ provides a list of trade licenses that are reserved for citizens or companies that are wholly owned by citizens of Botswana as follows: auctioneering, agency, car wash, cell phone shop, cleaning services, dry-clean depot, curio shop, florist, fresh produce, funeral parlour, general dealer, general clothing, general hire, laundromat, petrol filling station, hair or beauty parlour, internet café or copy shop, and imported pre-owned car dealership.

Existing commitments – Botswana's GATS commitments cover several business services subsectors of interest to this study as shown in Table 6. It is observed that mode 1 supply in all subsectors is either unbound or indicates that the supply should be done through commercial presence. Also, residency is required for the supply of veterinary; maintenance and repair; real estate; and translation and interpretation services. Botswana's SADC offer in construction and energy-related services, which is based on CPC version 2.1, covers a wide range of "other business services" as defines in W/120 List some of which (i.e. leasing of distribution depots and storage facilities) are already covered under her GATS commitments. However, the scope of her GATS commitments in rental and leasing services is wide than what is covered in the SADC offer and the entries for market access and national treatment in SADC offer do not include any limitations. Therefore, the development of SADC offers in other business services" need to take into account these differences to achieve GATS-plus while avoiding back-tracking the scope of services covered in the existing SADC offer.

²⁵ The Guidelines are available https://www.gov.bw/sites/default/files/2020-03/Guidelines%20for%20Application%20for%20Research%20Permits_0.pdf [accessed on 27/07/2020]

²⁶ <https://www.gov.bw/trade/trade-license-application> [accessed on 27/07/2020]

Table 6: Botswana's GATS commitments business services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. <u>Professional services</u>			
d) Architectural services (CPC 8671)	1) Unbound 2) None 3) The foreign company should be a registered institution and be allowed to practise in its country of origin. 4) Unbound except as indicated in the Horizontal Commitments.	1) Unbound 2) None 3) The qualifications of foreign professionals employed by the company should be recognized by the appropriate legislation Council and in its absence the Architects Association of Botswana. 4) Unbound except as indicated in the Horizontal Commitments.	
e) Engineering services (CPC 8672)	1) Unbound 2) None 3) The foreign company should be a registered institution and be allowed to practise in its country of origin. 4) Unbound except as indicated in the Horizontal Commitments.	1) Unbound 2) None 3) The qualifications of foreign professionals employed by the company should be recognized by the appropriate legislation Council and in its absence the Botswana Institute of Engineers. 4) Unbound except as indicated in the Horizontal Commitments.	
f) Integrated engineering services (CPC 8673)	1) Unbound 2) None 3) The foreign company should be a registered institution and be allowed to practise in its country of origin. 4) Unbound except as indicated in the Horizontal Commitments.	1) Unbound 2) None 3) The qualifications of foreign professionals employed by the company should be recognized by the appropriate legislation Council and in its absence the Botswana Institute of Engineers. 4) Unbound except as indicated in the Horizontal Commitments.	
h) Medical and dental services (CPC 9312)	1) Unbound 2) None 3) Foreign-owned hospitals or clinics are encouraged to enter into joint ventures with local hospitals and clinics. The service should only be supplied by natural persons. 4) Unbound	1) Unbound 2) None 3) The hospitals and clinics should employ Botswana nationals as doctors, medical personnel and supporting staff. The qualifications of foreign natural persons employed by the hospitals or clinics should be recognized by the Botswana Medical Council in the Ministry of Health. 4) All medical and dental practitioners should be registered with the Botswana Medical Council.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)	1) Unbound 2) None 3) The services should only be supplied by natural persons. 4) Unbound	1) Unbound 2) None 3) The qualifications of the service suppliers should be recognized by either the Botswana Nursing Council or the Botswana Medical Council 4) Unbound	
i) Veterinary services (CPC 932)	1) Unbound 2) None 3) The services should only be supplied by natural persons. 4) Unbound	1) Unbound 2) None 3) The service supplier must meet all residency requirements. The qualifications of the service suppliers should be recognised by the Ministry of Agriculture. 4) Unbound	
B. Computer and related services			
a) Consultancy services related to the installation of computer hardware (CPC 841) b) Software implementation services (CPC 842) c) Data-processing services (CPC 843) d) Database services (CPC 844)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments.	
e) Other: – Maintenance and repair services of office machinery and equipment including computers (CPC 845)	1) The service should be supplied through a commercial presence. 2) None 3) The service should be supplied through a commercial presence. 4) Unbound except as indicated in the Horizontal Commitments.	1) The service supplier should meet all residency requirements. 2) None 3) The service supplier should meet all residency requirements. 4) Unbound except as indicated in the Horizontal Commitments.	
C. Research and development services			
b) Research and experimental development services of social sciences and humanities, including law and economics (CPC 852)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments.	
D. Real estate services			
a) Involving own or leased property (CPC 821) b) Real estate on a fee or contract basis (CPC 822)	1) The service should be supplied through a commercial presence. 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments.	1) The service supplier should meet all residency requirements. 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments.	
F. Other business services			
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861-8866)	1) The service should be supplied through a commercial presence. 2) None 3) The service should be supplied through a commercial presence. 4) Unbound except as indicated in the Horizontal Commitments.	1) None 2) None 3) The service supplier should meet all residency requirements. 4) Unbound except as indicated in the Horizontal Commitments.	
t) Other	1) Unbound 2) None	1) Unbound 2) None	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Translation and interpretation services (CPC 87905)	3) The service should be supplied through a commercial presence. 4) Unbound except as indicated in the Horizontal Commitments.	3) The service supplier should meet all residency requirements. 4) Unbound except as indicated in the Horizontal Commitments.	

Source: Extract from Botswana's GATS schedule

7.3 DRC

Legal practice is regulated by Ordinance-loi No 79-028 du 26/09/1979 portant organisation du Barreau, du corps des défenseurs judiciaires et du corps des mandataires de l'Etat. The Act establishes the National Council of the Order, with Provincial Councils who are in charge of contracts between lawyers as well as the register of individual lawyers (tableau de l'ordre). The criteria for admitting an Advocate are DRC nationality; at least a degree; complete a 2-year internship and pass the final professional examination. A foreign lawyer may be admitted into the Bar if there is a reciprocity agreement and foreign degrees may be recognised if deemed equivalent to a DRC diploma. Candidates must also pass an examination to show proof of sufficient knowledge of Congolese law.

Lawyers may practise in several legal forms such as self-employed, in an association of lawyers (firm), as a collaborator for another lawyer (i.e. salary employee), or in a group of lawyers. There is no licensing procedure for law firms, however, the Act says that copies of contracts between lawyers (association and collaboration) must be filled with the Council of the Order, with fifteen days of signing. The Act permits a local firm to affiliate or member of an international firm or network. There is no foreign legal consultancy regime or explicit rules on fly in fly out practice. However, foreign lawyers are permitted to act as arbitrators and in exceptional instances, they may appear in a specific case without first being registered after prior authorisation by the local bar. There is a limit on the percentage of foreign employees (25%) who may be employed depending on the type of position. The Law n° 16/012 of July 15, 2016, establishing, organizing and operating the profession of notary provides for the admission of foreigners as Notaries in cases where there is reciprocity arrangement.²⁷

Accountancy services - l'Ordre National des Experts-Comptables (ONEC) was established by [Law No. 15/002 of February 12, 2015](#), as the accountancy professional body responsible for overseeing the accounting profession in the DRC. It maintains a Roll of Chartered Accountants and authorise professional practice; sets, and enforce compliance with, professional ethics and conduct; and conduct professional examinations as well as CPD programme for its members. The Law protects the title of Chartered Accountant and requires any person practising as such to have their names entered on ONEC's Roll or Table. Where there is a reciprocity arrangement, a foreign person who meets the admission criteria and has been enrolled in the country of origin may enrol with ONEC after passing the admission test on the DRC's economic, fiscal and legal regulations.

The criteria for admission include at least 25 years of age, be domiciled in DRC and hold at least a master's degree in economics, business and financial management sciences or any other equivalent diploma; and complete a 3year internship (coordinated by ONEC) in a firm that has been on ONEC's Roll for at least 5 years. An enrolled Chartered Accountant (CA) can practice as

²⁷ <http://www.leganet.cd/Legislation/JO/2016/JOS.02.08.2016.pdf>

an: (a) independently, individually- must practice in their name, to the exclusion of all pseudonyms; (b) employee of an independent or of a partnership firm of CAs – the employment contract must respect the professional independence of the employee and a copy of the contract is to file at ONEC's Provincial Council, or (c) through a public accounting firm. Upon prior approval by ONEC, a CA can associate with a foreign accountant registered with a PAO in the country of origin, per international treaties or based reciprocity with DRC.

Veterinary services - DRC has no Veterinary Board and thus private veterinary practice is not regulated. The Association of Veterinary Surgeons or "Association des Médecins Vétérinaires Congolaise" was created by a Presidential Decree of 1981 which is a membership organisation that has no regulatory mandate. It is noted that the criteria for membership include good moral character and technical high school training over 6 years, following a curriculum similar to medical nurses, or in institutions of higher education specialising in different aspects of animal health and production, over three years post-high school.

Existing commitments - DRC's GATS schedule include commitments on veterinary services incidental to agriculture, hunting and forestry; and those incidental to fishing as shown in Table 7. The DRC's SADC offer in Construction and Energy-related services covers a professional service, based on CPC Ver. 2.0), such as the architectural services and advisory services (CPC (2.0) 8321); engineering services (CPC 833,); and urban planning and landscape architecture services CPC 8322 and 8323. In addition, the SADC offer covers a wide range of other business services such as technical testing and analysis services CPC 83441 and CPC 83449; services incidental to mining CPC 86211 and CPC 86219; Maintenance, repair and installation (except construction CPC 87360; services incidental to energy distribution CPC 86311 and CPC 86312), none of these are covered in her GATS schedule. In this regard, DRC will now have to use CPC Version 2.0 for SADC offer in business services to avoid backtracking the existing SADC commitments. However, this would mean that she has to include her existing GATS commitment in business services, after converting into CPC 2.1 to avoid GATS-minus offer. DRC is a member of the Treaty establishing the Economic Community Central African States (ECCAS) and the ECCAS Protocol relating to free movement and the right of establishment of the ECCAS (1983). Annex VII of this Protocol covers the right of movement into another member country for persons, businessmen, access to the labour market or craftwork and to practice them (mode 4) and the establishment and management of enterprises in line with investment codes of the host member state (Mode 3).

Table 7: DRC's GATS Commitment in Business Services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market access limitations	National treatment limitations	Additional commitments
<u>Professional services</u>			
h) Medical and dental services (CPC 9312)	1) None	1) None	
l) Veterinary services CPC 932	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as in the horizontal sections	4) Unbound, except as in the horizontal sections	
<u>Other business services</u>			
f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) None	1) None	
g) Services incidental to fishing (CPC 882)	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as in the horizontal sections	4) Unbound, except as in the horizontal sections	

Source: extract from DRC's GATS Schedule

7.4 Eswatini

Legal practice in Eswatini is governed by the [Legal Practitioners Act, 1964](#) which established the Law Society of Eswatini as the institution responsible for issuing practice licenses while the High Court maintains the register of individual legal practitioners. The Act provides for the admission of advocates, attorneys, notary publics and conveyancers, but does not outline the boundaries and reserved activities of these professions. For a person to be admitted and subsequently licensed as an Advocate, the High Court must be satisfied that the candidate is a citizen or ordinarily a resident of Eswatini who has attained the age of 21 years; holds an LLB degree from an approved university; has served a period of articles and passed the prescribed examinations, and is a fit and proper person to be admitted. The Act seems to provide special treatment through recognition of Swazi nationals or residents who have qualified as lawyers from South Africa, Lesotho, Zimbabwe, Namibia, Botswana, England, Ireland and Scotland.

The Act does not prescribe the form of legal practice i.e. partnership or association; nor does it provide for the admission of foreign lawyers, fly-out advisory practice, or foreign legal consultancy services. However, the Chief Justice may, for any particular case or matter, grant a right of audience in the Courts of Eswatini or before any quasi-judicial tribunal in Eswatini to any person who, being otherwise eligible for admission, is not a citizen or ordinarily resident or practising as an Advocate in Eswatini, to enable such person to appear as Counsel in any such case or matter. Also, the Arbitration Act 1904 grants the arbitration parties the freedom to choose arbitrators who may be foreign lawyers who, upon Chief Justices' authorisation, shall get Court audience.

The **accountancy** professional practice is regulated by the [Accountants Act, 1985](#) which establish the Eswatini Institute of Accountants (EIA) as a body responsible to oversee the profession. EIA is required to maintain and publish a registry of its registered and practising members who may engage in public practice as Registered or Chartered Accountants. The basic membership criteria are bachelor's degree comprising of 3-year accounting course and practical work experience of at least 3years and pass final professional examinations. A member, in good standing, of the Institute Chartered Secretaries and Administrators or the Certified Institute for Public Finance and Accounting may apply for Registered Accountants designation while a non-degree holder who has 5years of work experience and has passed final examinations conducted by the South African Institute of Chartered Accountants (SAICA) or the Association of Chartered Certified Accountants (ACCA) may become a Chartered Accountant. The Act provides for an Audit Practising Certificate, which shall be issued if a candidate is a Swazi citizen or resident with a valid permit, has an EIA's Chartered Accountant designation, and passed the EIA's "Conversion Examination" on Swazi taxation and business law. Also, members in good standing of ACCA or another institute that is a member of IFAC may apply for EIA's practising certificate.

Veterinary services – [Veterinary Surgeon Act, 1997](#) establishes the Veterinary Council of Eswatini as the statutory authority responsible for regulating veterinary professional practice in Eswatini. Section 9 of the Act state that (1) A person who wishes to be registered, shall apply to the Registrar and shall produce proof to the satisfaction of the Council that- (a) he is of good character and a fit and proper person to be registered as a veterinary surgeon; (b) he is ordinarily resident in Eswatini; (c) he is of or above the age of 18 years; (d) he has satisfied all the requirements for a degree, diploma or other qualification attained by examination. A person who is not an ordinary resident in Eswatini who meets the requirements may be considered by the Council for registration in an emergency and where the life of an animal is endangered.

R&D services – the Immigration Act (1982) and its Regulations of 1987, do not provide for a specific category of a permit issued to foreign researchers. They are issued with a temporary permit

to allow their engagement in research activities. It is observed that Government has prioritized the revision and development of the science technology and innovation policy regimes and legislation. The Bill creating the National Research Council, Bio-economy Strategy, and the revised Royal Science and Technology Park Act are in the pipeline²⁸.

Currently, there is no specific legislation governing **real estate agents** in Eswatini, and there are numerous policies and legislations that guide how land and real estate agents are treated²⁹. However, the government is drafting the Estate Agents Registration, Licensing, and Professional Indemnity Regulation Act, which is aimed at safeguarding the interests of estate agents and setting industry standards in the real estate market. There is also no established real estate agency affairs board or council at present. Some local real estate agents met in 2018 to deliberate the formation of the Eswatini Realtors Association, but the association is yet to be registered.

Existing commitments – As shown in Table 8 Eswatini has made no sectoral GATS commitments on legal services or in accountancy, auditing and bookkeeping or taxation services. The offer at SADC covers business services such as engineering (CPC 8672) and integrated engineering CPC 8673); In 2019, Management consulting services (CPC 865); and technical testing and analysis services (CPC 86761 to CPC 86769). There is ample room for Eswatini to consider GATS plus offer for SADC business services. Lastly is observed that EIA signed an MRA with the South African Institute of Chartered Accountants (SAICA) which aim at facilitating cross-border accountancy practise between Eswatini and South Africa.

²⁸ <http://www.sra.org.sz/documents/1551337162.pdf>

²⁹ <http://housingfinanceafrica.org/countries/eswatini/>

Table 8: Eswatini's GATS Commitments in business services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market access limitations	National treatment limitations	Additional commitments
Professional Services			
e) Engineering services (CPC 8672)	1) Unbound 2) None 3) None 4) Unbound except for senior qualified chartered engineers	1) None 2) None 3) None 4) None	
f) Integrated engineering services (CPC 8673)	1) Unbound 2) None 3) None 4) Unbound except for professional personnel with a higher university degree or professional training and who are not available in Swaziland	1) None 2) None 3) None 4) None	
h) Medical and dental services (CPC 93122)	1) Unbound, except for specialist doctors 2) None 3) None 4) Unbound, except for specialist doctors	1) None 2) None 3) None 4) None	
Computer and Related Services			
Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except for senior computer engineers and personnel that possess specialized training and skill and who are not available in Eswatini	1) None 2) None 3) None 4) None	
Research and Development Services			
Research and experimental development services on natural sciences and engineering (CPC 85109)	1) Unbound 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Other Business Services			
c) Management consulting services (CPC 865)	1) Unbound 2) None 3) None 4) Unbound except for personnel with a senior university degree or professional training who are not available in Eswatini	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services (CPC 86761 - 86769)	1) Unbound 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Source: extract from Eswatini's GATS schedule

7.5 Lesotho

Legal services - two principle laws govern legal practise in Lesotho i.e. the [Legal Practitioners Act 1983](#) (Cap 11) and the [Law Society Act 1983](#) (Cap 13). The Law Society of Lesotho is responsible for the registration and conduct of individual legal practitioners. Legal Practitioners Act provide for practice titles such as Advocate, Attorney, Notary or Conveyancer who must adhere to the ethical code laid down by the Law Society in the Law Society Rules 2012. The criteria to become an Advocate, a person must be a least 21 years old with a bachelor degree of laws who have passed a Bar Practical Examination set by the Law Society, or Board of Examiners appointed by it or by the Chief Justice for that purpose; or be an attorney of the Courts of Lesotho and therefore entitled to be admitted as an advocate of Lesotho. A person shall be admitted as an attorney, if he/she is either be entitled to be admitted as an advocate of the Courts of Lesotho and have passed the required practical examinations or take and pass the examinations prescribed by the Chief Justice for attorneys and have completed the required period of articles, and have an office in Lesotho which is manned full-time by an attorney, notary public or conveyancer engaged in full-time practice in Lesotho. Annual renewal of registration is required of both attorneys and advocates. The [Law Society Rules 2012](#), a legal practitioner may work as a sole practitioner, in a partnership firm or professional practice company. A licensed lawyer can practise throughout the country.

Foreign lawyers are not permitted to appear in courts in Lesotho. However, the Legal Practitioners Act 1983 states that a person who has been admitted and enrolled as a barrister or advocate or equivalent legal profession of a prescribed country's courts or territory is approved by the Chief Justice after consultation with the Law Society. A person shall satisfy the Chief Justice that s/he (a) is a fit and proper person to be so admitted and enrolled; (b) has been admitted and practised continuously as a barrister or equivalent in the country of admission for 5 years or more and is in good standing, and (c) has passed an examination prescribed by the Chief Justice or been exempted from them. The Act prohibits Legal Practitioners from opening, operating or maintaining an office that is not in the normal course of business under his direct and personal supervision or from assisting an unqualified person to recover charges for services rendered by him. Both of these provisions effectively prevent employment by a foreign lawyer or law firm. Also, the [Law Society's Rules 2012](#) do not permit a legal practitioner to makeover, share or divide any portion of his professional fees with anyone other than a legal practitioner in Lesotho, either by way of partnership, commission or allowance.

Accountancy services – is regulated by the Lesotho Institute of Accountants (LIA), established under the [Accountants Act 1977](#). LIA's membership is mandatory and comprises of a three-tier qualification framework for entry into the profession: (i) Chartered Accountant; (ii) General (Registered) Accountant; and (iii) Technician (Licensed) Accountant. These three designations are protected under the Act. General Accountants may prepare financial reports at medium-sized institutions, while Technician Accountants are qualified for only senior bookkeeping positions. Only Chartered Accountants are allowed to conduct audits and prepare the financial statements of large companies. The Companies Act, 2011 indicate that the mandatory annual audits must be carried out by an auditor who is an LIA member and has a valid LIA-issued practising certificate.

[LIA's membership admission criteria](#) are (a) relevant accountancy professional qualification education or university degree with a major in auditing, financial accounting management accounting or tax; (b) practical experience or a member in good standing of an accountancy professional organisation; and (c) good ethical conduct. The practice assessment for persons seeking to engage in public practice shall take into account (a) Time relevancy – application must be made within a period of 3years after training and if it has lapsed, then the applicant has to show

evidence of continuing professional development however with restriction to six years; (b) Place of attachment - evidence of extensive relevant practical training from an accounting/auditing firm or has held financial management in own private business or senior management position in an organisation; (c) Competency assessment - a three-hour examination, offered twice yearly, covering technical elements of taxation, accounting and auditing, practice management and ethics and other soft skills. There is no specific provision relating to the admission of foreign professionals.

Veterinary services – the [Lesotho Veterinary Council](#) established by the Veterinary Surgeons Act No.13 of 1973 is responsible for the regulation of veterinary and vet-paraprofessional. The Act provides for registration criteria such as Degree, diploma, a certificate granted after examination by a university or veterinary medical school; and evidence of good character³⁰.

The **real estate** sector is not regulated as there are no laws in place to guide its operations and the sector is also not officially registered with the Ministry of Public Works nor with the Ministry of Local Government and Housing³¹.

Existing commitments – Table 9 shows that Lesotho has GATS commitments in which it committed to permit commercial presence (mode 3) for advisory services in foreign and international law only. It is unbound for modes 1 and 2 and permits market access in modes 3 and 4 to the extent permitted by horizontal commitments. Although Lesotho has committed to permit foreign advisory practice there is no explicit foreign legal consultancy regime in Lesotho. There are no explicit rules on fly-in fly-out advisory practice by foreign lawyers. Under the terms of Lesotho's GATS commitment, foreign law firms can only provide advisory services in foreign and international law (UN CPC 861). foreign businesses may own 100% of consultancy businesses. Lesotho's GATS commitments include auditing services (CPC 862 +) – in which case modes 1 and 2 is "unbound" while there are no limitations, for market access and national treatment; and taxation services (excluding legal services) CPC 863 – there are no market access or national treatment listed under modes 1-3. The entry under mode 4 in the two subsectors refer to horizontal commitments – for market access, Lesotho undertakes to grant automatic entry and work permit for up to 4 expatriate senior executives and specialized skill personnel, beyond the automatic level and approval is required and enterprises must provide for training in higher skills for the locals to enable them to assume specialized roles. There is no limitation under mode 4 national treatment. Lesotho's offer in Construction and Energy-related Services at SADC covers professional services i.e. subsectors a, e, and g and other business services i.e. sub-sectors e., h and m; in which case the entries are as in Table 9 except for subsector F(m) where mode 2 and 3 is "none". This leaves some space for Lesotho to consider GATS Plus offers in business services at SADC.

³⁰ Registration of Veterinary and Paraprofessionals in Lesotho <https://rr-africa.oie.int/wp-content/uploads/2019/11/mahloane.pdf>

³¹ Makuta, S. M. 2019. Housing Finance in Lesotho. (Pg 168) Africa Housing Finance Yearbook 2019. <http://housingfinanceafrica.org/app/uploads/V15-LESOTHO-PROFILEKF-SC-proof-read.pdf>

Table 9: Lesotho's GATS Commitments in Business Services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal Services (advisory services in foreign and international law only) (CPC 861 +)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	
Legal Services (domestic law only) (CPC 861 +)	1) Unbound 2) Unbound 3) Unbound except as indicated under horizontal section 4) Unbound except as indicated under horizontal section	1) Unbound 2) Unbound 3) Unbound except as indicated under horizontal section 4) Unbound except as indicated under horizontal section	
(b) Auditing (CPC 862 +)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated under horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated under horizontal section	
(c) Taxation services (excluding legal services) (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	
(d) Architectural Services (CPC 8671)	1) For building plans of 500 square metres and over the services of a locally registered architect have to be utilised 2) For building plans of 500 square metres and over the services of a locally registered architect have to be utilised 3) None 4) Unbound except as indicated under horizontal section	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	
(e) Engineering Services (CPC 8672) (f) Integrated Engineering Services (CPC 8673) (g) i) Urban planning services (CPC 8674) ii) Landscape Architectural Services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	
(h) Medical and dental services (CPC 9312)	1) Unbound 2) None 3) None 4) Unbound except as indicated under horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated under horizontal section	

+ Part of item.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	
(j) Services provided by: i) Midwives and nurses (CPC 93191)	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	1) None 2) None 3) None 4) Unbound except as indicated under horizontal section	
ii) Physiotherapists and Paramedical Personnel (CPC 93191)	1) Unbound* 2) Unbound* 3) None 4) Unbound except as indicated under horizontal section	1) Unbound* 2) Unbound* 3) None 4) Unbound except as indicated under horizontal section	
B. <u>Computer and Related Services</u>			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section	
(b) Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Data processing services (CPC 843)			
(d) Database services (CPC 844)			
(e) Maintenance and repair services of office machinery and equipment including computers (CPC 8450)			
D. <u>Real Estate Services</u>			
(a) Involving own or leased property (CPC 821)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(b) On a fee or contracting basis (CPC 822)			
E. <u>Rental/Leasing Services without Operators</u>			
(b) Relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Relating to other transport equipment (CPC 83101 +) (CPC 83102 +) (CPC 83105)			
(d) Relating to other machinery and equipment (CPC 83106) (CPC 83107) (CPC 83108) (CPC 83109)			
F. <u>Other Business Services</u>			
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Management consulting services (CPC 865)			

* Unbound due to lack of technical feasibility.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Services related to management consulting (CPC 866) (e) Technical testing and analysis services (CPC 8676) (f) Services incidental to agriculture, hunting and forestry (CPC 881)			
(h) Services incidental to mining (CPC 883) (CPC 5115) (j) Services incidental to manufacturing (CPC 884) (CPC 885) (m) Engineering related scientific and technical consulting services (CPC 8675)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section	
(k) Placement and supply of services of personnel (CPC 872) (l) Investigation and security (CPC 873) (n) Maintenance and repair of equipment (CPC 633) (p) Photographic services (CPC 875) (s) Convention services (CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(o) Building/cleaning services (CPC 874)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Source: extract from Lesotho's GATS schedule

7.6 Madagascar

Legal practice is regulated by [Law N° 2001-006 of 9 April 2003 Organising the legal profession, amended by Law N° 2013-011](#). The Order is responsible for maintaining the register of practising Attorneys and associations between attorneys. This is updated at least every two years and deposited with the Registrars of the Supreme Court, the Court of Appeal and the Court of First Instance. The Law reserve the right of Court audience to persons registered in the Roll of Attorneys. The Criteria for admission as an Attorney, an individual must: (i) be at least 21year old; (ii) have possessed Madagascan nationality for at least 5years; (iii) have a Master's degree in law or an equivalent degree; (iv) Have passed the Certificat d'Aptitude aux Professions d'Avocats (CAPA) provided by the Institut de Formation Professionnelle des Avocats; and (v) Be of good character. After completing the CAPA, an aspiring avocat must then: (vi) Complete a 3-year training contract, which can be extended for a further period of up to 2 years. Once qualified, annual registration is required to practice in that particular year.

Article 48 of Loi 2001-006, Madagascan attorney may form associations (unlimited liability partnerships) and the partnership contract thereof must be approved by the Conseil de l'Ordre. Article 61 of the Internal Regulations provides that associations can only be between lawyers who are registered with the Order thus domestic lawyers cannot form a partnership with foreign lawyers. The Conseil de l'Ordre must approve and register all associations. A licensed lawyer can practise and obtain a court audience throughout the country. Article 1 of Loi 2001-006 of 9 April 2003, reserves the right of advocacy and representation in courts and tribunals to the Attorney, except where otherwise provided for in specific laws.

Act. The Arbitration Act 98-019 of December 15, 1998, and Articles 439 to 464 of the Civil Procedure Code (2003) govern domestic and international arbitrations in Madagascar. The parties are free to select arbitrators of any gender, nationality, or professional qualifications in both domestic and international arbitrations and foreign counsel may represent the parties in arbitration proceedings. Parties are also free to choose any arbitral institution of their choice, including the Arbitration and Mediation Centre of Madagascar. Also, according to Article 44 of Loi 2001-006 lawyers who are enrolled in a foreign bar that has a reciprocal agreement with the Malagasy Bar, may be allowed to represent the parties and to plead only with the authorization of the Minister of Justice, following the favourable opinion of the Bar Association of the Order and the Attorney General at the Court of Appeal Antananarivo. Lastly, no explicit rule to prohibit the employment of a foreign lawyer but unless the foreign lawyer was also registered as an Attorney, they may not hold themselves out as such. Madagascar does not have a regulatory regime for foreign legal consultancy and no explicit rules on fly-in fly-out legal practice.

Accountancy services - The Ordre des Experts Comptables et Financiers de Madagascar (OECFM) was established in 1962 per [Ordinance No. 62-104 of October 1, 1962](#). It offers the title of "Expert comptable et financier" (Chartered Accountant). OECFM's mandate and responsibilities, which are outlined in Ordinance No. 92-047 of November 5, 1992, related to the Organization of the Profession of Chartered Accountant (and all subsequent amendments), including to organize and monitor professional education and training; ensure members' compliance with ethical standards, rules of professional conduct, and standards; implement and to manage an investigation and disciplinary system against breaches of professional conduct; set ethics and audit standards; and maintain a registry of Chartered Accountants. OECFM is responsible for determining the education in terms of IPD and practical experience including CPD requirements while Universities and the National Institute of Accounting Sciences and Business Administration deliver the IPD programs.

Registration candidates for the title of “Expert comptable et financier” (Chartered Accountant) must hold a diploma from an OECFM-accredited higher education institution; complete an entrance exam on accounting, law, taxation, audit, and management; complete three years’ practical experience with an OECFM-member accounting or auditing firm; complete a written final exam; and then present and defend a final thesis and dissertation. Individuals may then register with the OECFM and the institute maintains a list of registered Chartered Accountants and firms as the title is protected by law and membership of the institute is mandatory. All OECFM members must fulfil 40 hours of CPD per year (120 over three years).

Veterinary services - Ordre National des Docteurs Vétérinaires de Madagascar was established by Decree No 92-283 of 26 February 1992 relating to the exercise of veterinary medicine and the organisation of the national order of veterinary doctors. Décret N° 92-283 du 26 février 1992 relatif à l’exercice de la médecine vétérinaire et portant institution d’un Ordre National des Docteurs Vétérinaires.

Existing commitments – As in Table 10 Madagascar’s GATS commitments only cover other business services such as subsector e) Technical testing and analysis services (CCP 8676 *) Research, analysis and control of basic equipment in the following sectors: - (i) the industry for the preparation of products of plant origin, (ii) logging and industrial reforestation, and (iii) the food storage and packaging industry; and (n) Equipment maintenance and repair services (CPC 886 *) Preparation and control of basic equipment in the following sectors: (i) the tourism and hotel industry except for tourism-related transport activities, (ii) industrial fishing, and (iii) the packaging industry for food products of animal origin. These activities do not include the sale or rental of equipment or spare parts, new or used, required for maintenance activities. Provision of these services via mode 3 requires approval which shall be subject to be given on criteria such as the number of national jobs created and value-added.

Madagascar’s offer for the first round of SADC negotiations does not cover any business services hence there is ample room for making a GATS Plus commitment in the second round.

Table 10: Madagascar's GATS Commitment in Business Services

Modes de fourniture: 1) Fourniture transfrontières 2) Consommation à l'étranger 3) Présence commerciale 4) Présence de personnes physiques			
Secteur ou sous-secteur	Limitations concernant l'accès aux marchés	Limitations concernant le traitement national	Engagements additionnels
1. SERVICES FOURNIS AUX ENTREPRISES			
F. <u>Autres services fournis aux entreprises</u>			
e) Services d'essais et d'analyses techniques(CCP 8676*) La recherche, l'analyse et le contrôle des équipements de base dans les secteurs suivants : a) l'industrie de préparation de produits d'origine végétale b) l'exploitation forestière et le reboisement industriel c) l'industrie de stockage et conditionnement de produits alimentaires.	1) Non consolidé 2) Aucune 3) Les entreprises doivent obtenir l'agrément des autorités concernées et respecter les performances déterminées et souscrites dans le dossier agréé suivant les critères stipulés, entre autres le nombre d'emplois nationaux créés et le critère de la valeur ajoutée nationale 4) Non consolidé	1) Non consolidé 2) Aucune 3) Aucune 4) Non consolidé	
n) Services de maintenance et de réparation de matériel (CPC 886*) La préparation et le contrôle des équipements de base dans les secteurs suivants: a) l'industrie du tourisme et de l'hôtellerie à l'exception des activités de transport liées au tourisme b) la pêche industrielle c) l'industrie de conditionnement des produits alimentaires d'origine animale. Ces activités n'incluent pas la vente ou la location d'équipement ou de pièces détachées, neufs ou usagés, nécessaires aux activités de maintenance.	1) Non consolidé 2) Aucune 3) Les entreprises doivent obtenir l'agrément des autorités concernées et respecter les performances déterminées et souscrites dans le dossier agréé suivant les critères stipulés, entre autres le nombre d'emplois nationaux créés et le critère de la valeur ajoutée nationale 4) Non consolidé	1) Non consolidé 2) Aucune 3) Aucune 4) Non consolidé	

Source: Extract from Madagascar's GATS schedule

* Le service spécifié constitue une partie seulement de l'ensemble des activités visées par la position correspondante de la CPC.

* Le service spécifié constitue une partie seulement de l'ensemble des activités visées par la position correspondante de la CPC.

7.7 Malawi

The legal services sector is regulated by the [Legal Education and Legal Practitioners Act, 2017](#). The Chief Justice is responsible for admitting qualified practitioners and issuing a certificate of legal practice while the Malawi Law Society (established under S.61 of the Act) is responsible for the issuance of practice license. The Act established the Roll of Legal Practitioners to be kept by the Registrar of High Court. To qualify as a lawyer in Malawi, a person must hold a degree in law awarded by an institution accredited by the Malawi Council of Legal Education (established under S.3 of the Act). The only other education which may count towards becoming a lawyer is an undergraduate law degree which was taught in English and comprised of subjects specified by the Council. This degree must be from a University or similar institution, designed to last at least three years, and must be assessed and approved by the Council. The jurisdiction from which the petitioner received the undergraduate degree must be either Common Law or Roman-Dutch law, as practised in Southern African countries.

The Act does not provide for foreign lawyers who are not permanent residents of Malawi. However, in Section 25 of the Act, the Chief justice may, without formality, admit a foreign person, to practising as legal as a practitioner for a specific cause or matter on a case-by-case basis. Such a person must: 1) have sufficient legal knowledge and qualifications (see Education above); 2) be of good character; 3) have come to Malawi to appear in the cause or matter; 4) have paid a fee to the Malawi Law Society as prescribed in a Fee Schedule; and 5) have contributed to the Fidelity Fund, as determined by the Society. If someone meets these qualifications and the Chief Justice approves, that person is deemed a legal practitioner for the period required to appear in that case or matter.

Accountancy services - The Institute of Chartered Accountants Malawi (ICAM) is the only PAO in Malawi and all individuals practising accountancy must join the institute. The institute was established in 2013 under the [Public Accountants and Auditors Act \(PAA\) Act No. 5 of 2013](#). ICAM is responsible for issuance PractisingCertificates for the profession; establishing IPD and CPD requirements; setting ethical standards; and establishing an investigation and discipline system for professional accountants. There are three ICAM designations: Accounting Technician (Diplomate Accountant), Chartered Accountant (CA(M)), and PractisingAccountant. The PAA Act state that only Practising Accountants of ICAM, registered with the MAB, are permitted to perform audit attestation functions. All professional accountants in Malawi must be members of ICAM and be registered with the Malawi Accountants Board (MAB) which was established under the PAA Act of 1982 to regulate the practice and training of all professional accountants. MAB's responsibilities include: Maintain a register of Chartered Accountants and Accounting Technicians (Diplomate Accountants); oversee and accredit professional accountancy bodies; adjudicate and determine on appeals of disciplinary actions by ICAM, and conduct quality assurance reviews of auditors.

The Accounting Technician candidate must hold a bachelor's degree in accounting or finance from an accredited university, complete examinations, and practical training, and finally, register with the MAB after applying for membership of ICAM. Chartered Accountant applicants must hold a bachelor's degree, pass ICAM's introductory and final examinations, complete practical training requirements, and then register with the MAB after becoming a CA(M) member of ICAM. Individuals who receive foreign qualifications from ACCA, CIMA, or Institute of Chartered Accountants in England and Wales may also qualify as a CA(M) after completing any additional requirements prescribed by ICAM and approved by the MAB. Finally, Practising Accountants must meet the same requirements as a CA(M) plus complete 3 years of work experience in audit and assurance in an audit firm. A registered CA who is in good standing with the ICAM can apply for a

Practice Certificate if he/she wishes to engage in public practice as a CA(M). The Act permits registration of non-residents but must engage in partnership with a registered resident accountant with six months of registration, otherwise, they will be de-registered.

ICAM participated in the APEI negotiations on MRA for Accounts which covers five countries such as Malawi, Mauritius, Mozambique, Seychelles, and Zambia. The MRA was signed and entered into force in February 2019 however, Mauritius and Zambia are yet to sign. It provides for recognition of professional accountants and auditors of the signatory countries under the terms and procedures provided in the agreement.

Veterinary services - Malawi Veterinary Board established under the [Veterinary and Para-veterinary Practitioners Act 2001](#) is responsible for the control and regulation of the practice of veterinary surgery. The Act provides for mandatory registration of veterinary and veterinary paraprofessionals as well as the licensing of the private practice of veterinary surgery. The qualification for registration include, the applicant must be a holder of a degree, diploma, certificate, or other qualification recognized by the Board; satisfy the Board that he has acquired sufficient knowledge in veterinary science; has adequate knowledge of the English language, and has acceptable character, is fit and a proper.

Computer and computer-related services – currently, the professional is not regulated through voluntary membership with the [ICT Association of Malawi \(ICTAM\)](#). It is observed that ICTAM and MACRA are working on a Parliament Bill aimed at enacting an Act to recognise ICTAM and provide for mandatory regulation of the ICT profession in the country.

R&D services – [Science and Technology Act, 2003](#) establish National Commission for Science and Technology, which shall among others, is the licensing authority responsible for the granting, renewal, variation, suspension, and revocation of a license under the Act. The Commission may by order published in the Gazette prescribe activities, relating to science and technology, which shall not be carried out except under the authority of a license issued by the Commission. The application for a research license shall be made to the Commission and shall contain a description of activities or products to which the license will relate. To date, the Commission has yet to published activities for which a license would be required. In addition to a research license, foreign researchers are issued with a temporary resident permit which is indicated for research purposes.

Real estate practice is governed by the [Land Economy Surveyors, Valuers, Estate Agents and Auctioneers Act, 1989](#) which establishes the Board of Registration of Land Economy Surveyors, Valuers, Estate Agents and Auctioneers. It provides registration of person, in which the applicant must have attained the age of twenty-two years and paid the prescribed registration fee, and either – (a) pass a qualifying examination approved by the Board and have had not less than two years post qualification practical experience or articulated pupillage; or (b) possess a qualification which, in the opinion of the Board, furnishes a sufficient guarantee of the possession of the requisite knowledge and skill for the efficient practice of the work of land economy surveyor, valuer, estate agent or auctioneer. The act does not provide for the registration of real estate agent firms. Also, there is no specific provision for the registration of foreign persons hence it is difficult to establish where the legislation implies a liberal market or not.

Existing commitments – As in Table 11, Malawi's GATS commitments include professional services (subsectors b, h, and j) and other business services (subsector e and h), with no limitations on Modes 1-3 while Mode 4 is subject to horizontal commitments – which guarantee entry and temporary stay of natural persons employed in management and expert jobs for the implementation of foreign investment, and employment of such persons must be approved by Ministry of Home Affairs. Otherwise, it is observed the description of professional services

subsector b is limited to accountancy services although the corresponding CPC reference covers accounting, auditing and bookkeeping services. There is a need for Malawi to ensure that its SADC offer addresses this discrepancy.

Malawi's SADC offer in construction and energy-related services cover professional services such as architectural services CPC 8671, engineering and integrated services (CPC 8672 - 8673), and urban planning and landscape architectural services CPC 8674) – mode 1 is “unbound” while mode 3 require joint venture with foreign equity limited to 49%. The commitments for other business services such as services related to management consulting services for the energy sector (CPC 866**); technical testing and analysis services (CPC 8676); services incidental to mining, (CPC 883 + 5115) and services incidental to the distribution of gaseous fuels (CPC 887**). The offer is based on CPC provisional and there is no market access on national treatment limitations for modes 1-3.

Lastly, Malawi is a beneficiary member of the Accelerated Programme for Economic Integration (APEI) MRA for Accountants which covers five countries such as Malawi, Mauritius, Mozambique, Seychelles and Zambia. The MRA entered into force in 2019, provides for recognition of professional accountants and auditors of the signatory countries as per the terms and procedures of the agreement. It is noted that Mauritius and Seychelles are yet to sign.

Both the SADC and GATS offer follow CPC provisional classification. Generally, Malawi's offer could meet the GATS plus requirement if it will consider commitments in the rest of the subsectors that business services not yet covered by the existing SADC offer

Table 11: Malawi's GATS Commitments in Business Services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market access limitations	National treatment limitations	Additional commitments
A. Professional Services			
b) Accountancy (CPC 8621)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
h) Medical and dental services (CPC 9312) j) Services provided by midwives, physiotherapists, nurses and paramedical personnel (CPC 93191)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. Other business services			
e) Technical testing and analysis services (CPC 8676) h) Services incidental to mining, exploration (CPC 883 + 5115)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Source: Extract from Malawi's GATS schedule

7.8 Mauritius

Legal services - The Law Practitioners Act (1984) and the Law Practitioners (Amendment) Act 2011. The Chief Justice admits individual lawyers to the Roll (after they take an oath) and applications should be lodged with the Registrar while law firms are authorized by the Attorney-General. The protected practise titles are “Law Practitioner”, “Attorney”, “Barrister” or “Notary” and in the case of firms “Law Firm” or “Société Civile Professionnelle”. All legal practitioners are required to comply with the Code of Ethics from the relevant association with which they are registered (e.g. Mauritius Bar Association, Mauritius Law Society, Chamber of Notaries or Chief Justice), see section 16 of the Act. There are preferential arrangements for English Barristers.

A foreign lawyer can obtain authorisation to practise as a foreign lawyer in Mauritius as long as he/she is registered with the Attorney General (AG) under the Law Practitioners Act 2008. He/she only has to satisfy the 12-months pupillage requirement locally or in England and Wales to be admitted to practise as a barrister. The scope of practice permitted to foreign lawyers is: (a) concerning arbitration proceedings; (b) concerning proceedings before bodies other than Courts, being proceedings in which the body concerned is not required to apply the rules of evidence and in which knowledge of the law of a country other than Mauritius is essential; (c) for conciliation, mediation and such other forms of consensual dispute resolution as may be prescribed; or (d) by tendering legal advice concerning foreign law or international law.

A foreign lawyer may advise on the effect of a Mauritian law where: (a) the giving of advice on Mauritian law is necessarily incidental to the practice of foreign law or international law, and (b) the advice is expressly based on advice given on the Mauritian law by a law practitioner. According to S.3 of the Legal Practitioners Act (as amended), individuals providing pure legal consultancy are not restricted in the type of services they provide, but if a foreign lawyer wishes to conduct arbitration or similar services or provide legal advice on foreign or international law, then they must register with the AG. A person who has been called to the Bar of England and Wales is not required to sit for the bar vocational course by the Council of Legal Education in Mauritius. A foreign lawyer must register through the Legal Secretary and must have a clean disciplinary record with their home Bar Association.

The AG may permit a foreign firm to provide legal services on or concerning Mauritian law and has the responsibility of approving the setting up of a joint law venture by a foreign law firm and a local law firm, which may be constituted as a limited company or a société, or by such other arrangements as may be prescribed. Section 10 of the Act states that no person other than a law practitioner or consultant shall hold shares in a law firm, and shares may not be held by a person as a nominee for another person. Foreign law firms are required to have a physical establishment but there is no limit on the number of branches they may have in Mauritius.

Accountancy services - Mauritius Institute of Professional Accountants (MIPA) was established under the Financial Reporting Act, 2004 to regulate the accountancy profession, comprising Professional and Public Accountants in Mauritius. Its responsibilities include to: establish, publish, and review a Code of Professional Conduct and Ethics; establish and maintain a register of Professional Accountants, Public Accountants, and Member Firms; establish membership requirements; conduct examinations for registering Professional Accountants; establish and monitor continuing professional development requirements, and establish and implement investigation and discipline procedures.

The provision of professional services relating to accounting, auditing, taxation, management consulting and financial management in Mauritius require registration with MIPA as a Public Accountant (PBA) and must obtain a practising certificate issued by the institute. An individual

cannot offer services to the public unless registered with MIPA as a Public Accountant. Auditing services can be offered by PBAs who must have a 2 year of experience of audit training with a licensed auditor, register and be licensed by the FRC, and fulfil a minimum of 21 hours of training in IFRS and ISA per year.

Currently, MIPA recognises some overseas accountancy institutes, as well as their IPD and CPD requirements, whose qualified individuals may register with MIPA to use the title of Professional Accountant (PFA); such as include: ACCA; (ii) the Chartered Institute of Management Accountants (CIMA); Institute of Chartered Accountants in England and Wales (ICAEW); the Institute of Chartered Accountants of Scotland (ICAS); The Institute of Chartered Accountants of Ireland; (vi) The Institute of Chartered Accountants of India; (vii) SAICA; and the Association of International Accountants (AIA). Individuals who are members of professional accountancy bodies other than above, but who satisfy requirements relating to qualification in the field of accountancy and have a minimum of 3 years of practical experience may also apply to register as a PFA. The PFAs are generally employees and provide services to their employers. Beginning 2020, MIPA will require membership candidates to pass an examination on local tax and business law before receiving a practising certificate.

It is observed that Mauritius participated in negotiations, but is yet to sign the APEI MRA for Accountants which covers five countries like Malawi, Mauritius, Mozambique, Seychelles and Zambia. The MRA was signed and entered into force in February 2019 however, Mauritius and Zambia are yet to sign. It provides for recognition of professional accountants and auditors of the signatory countries under the terms and procedures provided in the agreement. Lastly, MIPA has MoUs with ACCA and the ICAEW to ensure compliance with CPD requirements.

Veterinary services - Veterinary Council Act 14 of 1991 established the Veterinary Council of Mauritius as a regulatory body responsible for regulating veterinary practice in Mauritius. The Act provides for temporary registration which applies to non-citizens. The applicant must have a degree in veterinary surgery that is acceptable to the Council; be of good character, not under suspension under the law of any country for or on account of any infamous conduct or any professional incompetence or malpractice; has not been struck off the list of persons entitled to practise veterinary surgery in any country; and is not incapacitated because of any physical or mental health. Also, the Act allows for temporary registration of visitors: invited to implement government project, Food and Agriculture Organisation (FAO) or any other international agency, or for purpose of offering his/her services in a hospital or other institutions, or for purpose of teaching, research or study in a field related to veterinary surgery approved by the council or government. However, all veterinary surgeons of any visiting force and ship lawfully present in Mauritius shall be exempted from registration for the discharge of their duties.

Computer and computer-related services – the ICT industry is regulated by the Information and Communication Technologies Authority (ICTA) under the [Information and Communication Technologies Act, 2001 \(as amended\)](#). The ICTA is responsible for licensing and regulating telecommunications services including the determination of types and classes of licensees and the approval of prices, tariffs, telecommunications equipment and alterations thereto. It is observed that the ICTA provisions on licensing do not extend to the typical services described as computer and computer-related services in W/120 Services Lists, see Annex 1. However, the National Computer Board was set up in 1988 by the [National Computer Board Act No.43](#) to promote the development of computer technology services but it is not responsible for the regulation of computer services. Since its creation, the Board has published three editions of the Directory of ICT Companies in Mauritius in 2006, 2009 and 2012. There seems to be no specific regulation

governing market entry for the supply of computer or IT services and thus foreign suppliers would need to comply with the general laws governing foreign direct investment and business licensing.

R&D services – the [Mauritius Research and Innovation Council Act](#) establishes the Mauritius Research and Innovation Council (MRIC) as the apex body responsible for among other promoting and coordinating applied research, innovation and R&D activities as well as enhancing private sector participation and promoting commercialisation of the results of R&D and innovation in the national interest. The Act requires the MRIC to develop a national R&D strategy, facilitate the connection between, and collaboration among, innovators and funding partners; set a research repository; develop and manage R&D and innovation schemes/programmes in areas of national interest; and administer the National Research and Innovation Fund. There are no specific provisions on market access by foreign researchers (individual or corporate). However, it is observed that the MRIC offers [seven innovation and commercialisation schemes](#) as follows: (1) *Collaborative Research and Innovation Grant Scheme* – open for local companies (small, medium and large) in partnership with with local Academic, Research or Tertiary Education Institution(s); (2) *Intellectual Property Promotion Scheme* – targeting individuals, enterprises, industry and R&D institutions; (3) *Social Innovation Research Grant Scheme* – open for NGOs and/or public funded bodies in collaboration with academic/research institutions/private sector companies; (4) *National SME Incubator Scheme* – a 50:50 matching grant open for private sector Business Incubators; (5) *Proof of Concept Scheme* – targeting R&D in the priority areas³² by enterprises, entrepreneurs, researchers, and institutions; (6) *Pole of Innovation Grant Scheme* - advanced research and partnerships among local institutions (including ministries, parastatals, academic, research, NGO) and/or companies and/or international stakeholders; and (7) *Research and Innovation Bridges* - collaborative R&D projects in the priority areas³³ with commercial potential by consortia of company(ies), research or academic institution from Mauritius and partner countries (each consortium containing participants from two or more countries) in priority areas

Real estate - in 2016 the Law Reform Commission published a paper on the Legislative Framework for the Regulation of Activities of Estate Agents in Mauritius. The paper was considered by Cabinet in 2018, and it agreed to the drafting of the Bill intending to enact the Real Estate Agents Act³⁴. The objective of the Bill is to promote and protect the interests of consumers and other clients in respect of transactions that relate to real estate and to promote public confidence in the performance of real estate agency work. It establishes a Real Estates Agent Authority; sets professional standards; and provides accountability through a disciplinary process that is independent, transparent, and effective. It introduces a register of licensed persons who are authorised to practice as real estate agents. The licence is valid for, and renewable every 12months upon satisfying the Authority that the holder has completed a continuing education required by practice rules made by the Authority.

The licencing criteria are as follows: (a) **Agent or Branch Manager** must be at least 18 years of age; not prohibited from holding a licence under the Act and must have obtained 3 years experience in real estate agency work within the 10 years preceding the application to be licensed as an agent or branch manager under this Act. (b) **Salesperson** - be at least 18 years of age and not prohibited from holding a licence under this Act. An agent's licence authorises the licensee to carry out real estate agency work on his or her account, whether in a partnership or otherwise. A

³² The priority ares are. renewable energy; ocean technology, ocean resources and ocean services; ict/bpo/telecoms; life sciences (health, medical and pharmaceutical); manufacturing; traffic management; social issues; and agro-industry

³³ Ibid

³⁴ <http://pmo.govmu.org/English/News/Pages/Cabinet-Decisions-taken-on-23-FEBRUARY-2018.aspx> [access 07/07/2020]

branch manager's licence or a salesperson's licence authorizes the licensee to carry out real estate agency work for or on behalf of an agent. A salesperson must, in carrying out any agency work, be properly supervised and managed by an agent or a branch manager to ensure competent service delivery and compliance with the Act. A salesperson may be employed by an agent as an employee or maybe engaged by an agent as an independent contractor. The Bill is silent on whether foreign persons can be registered as Licensed Agents capable of providing real estate agency services in Mauritius.

Advertising services – the industry is regulated under the [Advertisements Regulation Act](#) which provides for the registration of an advertising structure erected or displayed on roads and chargeable fees for each structure. The highway authority is responsible for issuing permits for the erection or display of a structure that is visible from a motorway or main road while the local authority is responsible for those that are visible from an urban or a rural road, or any other place other than a motorway or main road. The Act requires the owner of an advertising structure, upon authorisation by the relevant authority, to register the structure and must affix on it a registered mark, consisting of his name and registration number. There are neither specific provisions on who (foreign or national) can own an advertising structure nor regulation of advertising practitioners.

Investigation and security services - is regulated by the [Private Security Service Act, 2004](#). The Act provides for among others, mandatory annual license for private security services providers and registration of security guards. The Act indicates in determining whether to issue a license, the Commissioner (of Police) shall have regard to any objection made after public notice and whether or not the applicant is disqualified. It states that the Commissioner may refuse to issue a licence where — (a) he reasonably believes that the applicant is not a fit and proper person to be granted a licence; (b) the applicant is a company, a partnership or an association and the Commissioner reasonably believes that, in view of the past and present conduct of its members, officers or directors, it is not a fit and proper entity to be granted a licence; (c) the applicant, or the person who will manage the private security service, does not have the experience and training that, in the opinion of the Commissioner, are necessary to operate such a service; (d) the facilities proposed for the operation of the private security service are inadequate; (e) the applicant, or where the applicant is a company, a partnership or an association, a member, officer or director thereof, has been convicted in Mauritius or elsewhere of an offence involving fraud and dishonesty; (f) the applicant is medically unfit to operate a private security service; or (g) the applicant is under the age of 18. There are no specific provisions relating to licensing of foreign security companies or certification of foreign security guards intending to provide their services in Mauritius.

Placement and supply services of personnel – the industry is regulated under the [Recruitment of Workers Act 1993](#) and its [Regulations](#), which indicates that no person shall, on behalf of an employer recruit a worker unless he – holds a licence and has furnished the prescribed security. The license is valid for 2 years can be renewed or transferred. The applicable conditions will be specified thereon, including whether the holder is permitted to recruit for an employer based in or outside Mauritius. The application form shows that a recruitment license can be issued to an individual or a company, however, there are no other specified eligibility criteria or qualifications.

Existing commitments - Mauritius has no GATS commitments on any business services. Currently, the offer to SADC under the first round of negotiations covers several business services as shown in Table 12. There is room for Mauritius to undertake commitments in business services beyond those already covered in the SADC offer under the first round of negotiations.

Table 12: Mauritius' SADC Offer in Business Services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market Access Limitations	National Treatment Limitations	Additional Commitments
b) Architectural services (CPC 8671)	1) Unbound 2) None 3) Joint venture requirements with 49% foreign participation 4) Unbound, except as indicated in the horizontal section and in addition, the foreign architect is required to partner with a locally registered architect, on a contractual and project-specific basis	1) Unbound 2) None 3) Joint venture requirements with 49% foreign participation 4) Unbound, except as indicated in the market access column	
a) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Foreign engineering firms shall obtain a provisional registration with Construction Industry Development Board to be eligible to bid for a project in Mauritius and if awarded, the engineering firm shall obtain a temporary registration against payment of a fee on a project basis 4) Unbound, except as indicated in the horizontal commitments	
b) Integrated Engineering Services (CPC 8673)	1) None 2) None 3) None ³⁵ 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Foreign engineering firms shall obtain a provisional registration with Construction Industry Development Board to be eligible to bid for a project in Mauritius and if awarded the engineering firm shall obtain a temporary registration against payment of a fee on a project basis 4) Unbound, except as indicated in the horizontal commitments	
c) Urban Planning services (CPC 8674)	1) None 2) None 3) Only in the form of joint ventures, with foreign majority ownership permitted. 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Only in the form of joint ventures, with foreign majority ownership permitted. 4) Unbound, except as indicated in the horizontal commitments	
F. Other business services			
a. Managing Consulting Services CPC 865	1) None 2) None 3) None	1) None 2) None	

³⁵ Requirements on a case by case basis to have the presence in Mauritius of a designated local engineer during the period of the works

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market Access Limitations	National Treatment Limitations	Additional Commitments
b. Project management services other than for construction CPC 86601 c. Technical Testing and Analysis Services CPC 8676 d. Services incidental to Mining CPC 883 e. Engineering related scientific and technical consulting services CPC 8675 f. Maintenance and repair of equipment (not including repair services of personal and household goods, maritime vessels, aircraft, and other transport equipment) CPC (8861-8866**)	4) Unbound, except as indicated in the horizontal commitments	3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis Error! Bookmark not defined. 4) Unbound, except as indicated in the horizontal commitments	

Source: Extract from Mauritius' SADC Offer

7.9 Mozambique

The legal services industry is governed by [Law 7/94 of 14 September 1994 Establishing the Order of Advogados of Mozambique](#) (OAM) updated by Law No. 38/09 of 29 September 2009 Regulating the Profession of Lawyers. OAM is responsible for licensing legal practice in Mozambique. The Law protects Advogado (i.e. Advocate in English) as the title of legal practice and is reserved to those registered with the OAM. To become an Advocate, a candidate must: (i) have a law degree; (ii) complete a two-year internship with a practising lawyer, and (iii) Pass the National Exam to be admitted to the Mozambique Bar Association.

For a foreigner to be admitted by OAM, he/she must either graduate from a law faculty in Mozambique or be admitted through a mutual recognition procedure. The OAM Rules on foreign lawyers requires a candidate to have 20 years of prior practice experience, the ability to speak Portuguese, a clean disciplinary and criminal record, and a tax compliance certificate from their home jurisdiction or jurisdiction in which they have practised for the previous 5 years. A foreign lawyer must have a domicile and have tax registration in Mozambique.

No special authorization is required for the creation of a law firm in Mozambique and since 2009, there have been no areas restricted to foreign investment. Foreign investors must register with the Investment Promotion Centre (CPI). Foreign lawyers who are qualified by law in their respective countries may register and appear in court provided that there are governmental agreements that establish reciprocity and which meet the requirements stipulated by the Order³⁶. Fly-in-fly out practice and foreign legal consultancy is not covered in the Regulations governing foreign legal practice. Foreign lawyers may only be admitted to the Bar the same full rights as local practitioners, apart from the right to vote or be elected in Bar elections.

Law No. 11/99 governs mediations and arbitration, both domestic and international arbitrations in Mozambique. Unless specific laws provide otherwise, commercial disputes can generally be submitted to arbitration. There are also restrictions on disputes involving state entities that can be submitted to arbitration. Parties are free to select arbitrators of any nationality, gender, or

³⁶ See Article 122 of the Law of 1994 on the Order

professional qualifications in both domestic and international arbitrations. The law stipulates that arbitrators must be impartial and independent. Parties are also free to have foreign lawyers represent them in domestic arbitration proceedings.

Accountancy services - Ordem dos Contabilistas e Auditores de Moçambique (OCAM) is established by [Law No. 8/2012 to regulate the accountancy profession](#). OCAM's membership is comprised of certified accountants (CCs) and certified auditors (CAs). All individuals who wish to be professional accountants in Mozambique must have the designation of CC or CA, protected by Law No. 8/2012, and may be used by only OCAM members. Individuals who wish to publicly practice auditing must hold the designation of certified auditor and be registered as a member of OCAM. Auditors are also subject to formal licensing by the Ministry of Finance to conduct their business. OCAM's responsibilities in the regulation of the auditing profession include issue practising certificates for certified auditors; maintaining a registry of its members.

The pathway to qualifying as a CC or CA is through the OCAM's College of Accountants or College of Auditors, respectively. After obtaining a university degree in accounting, individuals must pass an examination to enrol in either College. Individuals must then complete three years' practical experience under the supervision of an OCAM member in good standing and pass oral and written examinations of the respective college. OCAM has established a partnership with Ordem dos Contabilistas Certificados (OCC—Portugal) and Ordem dos Revisores Oficiais de Contas (OROC—Portugal) whereby the College of Accountants examination and the College of Auditors examination is the same as OCC and OROC.

OCAM may admit individuals that hold qualifications of IFAC recognised PAOs subject to passing local taxation and company law examinations. Lastly, credit institutions and finance companies must apply to the Bank of Mozambique for approval of their external auditor within 30 days after the auditor has been selected. Law No. 8/2012 states that CCs may only provide accounting services, such as preparing financial statements, and providing advisory and consulting services related to accounting matters, while CAs are authorized to provide auditing services in addition to those provided by CCs.

Veterinary services - Ordem dos Médicos Veterinários de Moçambique constituted under the [Statute of the Medical Association Veterinarians of Mozambique of 21 July 2011](#). The Statute reserves the right of veterinary practice to those who are registered, certified, and are carriers of a valid professional card issued by the Order. Also, the title of veterinary doctor is reserved for a Physician Veterinarian or Veterinarian holder of the Bachelor's degree, Master's or Doctor of Veterinary Medicine, national or foreign, with recognition or equivalence of the degree, granted by the competent services of the Ministry of Education.

Research and development – There is no specific immigration permit granted to foreign researchers other than the work permit in Mozambique.

Real estate - the Land Law. No. 19/97 of 1 October 1997 is the only existing law governing real estate and property management activities. This is a very general law, which simply emphasizes that the land belongs to the government and thus no private ownership of land in Mozambique. Otherwise, there is no known real estate board or local commission to regulate the activities of real estate agents, *comissionistas*, and property owners. This has to a greater extent contributed to the proliferation of the *comissionistas* in the country³⁷:

³⁷ <https://www.ijern.com/journal/June-2014/33.pdf> and <http://www.jurisafrica.org/docs/statutes/Mozambique.burr.pdf>

Existing commitments - Mozambique's GATS commitment does not cover business services. As shown in table 13, the SADC offer covers an open market commitment in number of business services in the professional and other business services, particular those that are relevant to the construction industry. This leaves a wide room for Mozambique to undertake GATS and SADC Plus offer by including other business services types and subsectors beyond what is currently covered. She is a signatory member of APEI MRA for Accountants which covers five countries such as Malawi, Mauritius, Mozambique, Seychelles, and Zambia. The MRA was signed and entered into force in February 2019 however, Mauritius and Zambia are yet to sign. It provides for recognition of professional accountants and auditors of the signatory countries under the terms and procedures provided in the agreement.

Table 13: Mozambique's SADC Commitments in Business Services

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market access limitations	National treatment limitations	Additional commitments
A. Professional Services			
d. Architecture services (CPC 8671)	1) None	1) None	
e. Engineering Services (CPC 8672)	2) None	2) None	
f. Integrated Engineering Services (CPC 8673)	3) None	3) None	
g. Urban planning and landscape architecture services (CPC 8674)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
F. Other business services			
c. Management consultancy services relating to the energy and mining sector only (CPC 865 **)	1) None	1) None	
d. Services related to management consulting for the energy and mining sector only (CPC 866 **)	2) None	2) None	
e. Supporting services for road transport:	3) None	3) None	
- Road Infrastructure Management Services (such as bridges, various network management systems, toll management systems, scale management, traffic management systems) (CPC 744**)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	

Source: Mozambique's SADC Offer

7.10 Namibia

Legal services governed by [the Legal Practitioners Act, 15 of 1995, as amended in 2002](#) which provides for the enrolment of persons who can engage in legal practice in Namibia. The Registrar of the High Court is responsible for maintaining a Roll of legal practitioners and issues licenses to individual practitioners who must abide by ethical requirements set out in the Rules of the Law Society of Namibia (as amended). The core criteria for admission into the Roll are a law degree from a recognised university and a certificate of practical legal training by the Board for Legal Education (established under the Act) and pass the Legal Practitioners' Qualifying Examination. Once admitted into the Roll a person shall be issued with Certificate of Enrolment (i.e. license) authorising practice and holders of such certificate are entitled to practice in any Court in Namibia, a where a relevant certificate has been issued can practice as conveyancer or notary public. A qualified legal practitioner can practice as an individual, in a partnership firm, or through a private

company (all shareholders must have admitted as Namibian legal practitioners) but must have a fidelity fund certificate.

The Act provides for the admission of foreign lawyers from countries (Gazetted) that permits the admission or authorization otherwise of legal practitioner resident in Namibia to practice law in that country i.e. reciprocal admission. A foreign lawyer would be admitted if his/her name appears on the list, register, or roll of legal practitioners, advocates, attorneys, or equivalent, kept by a competent authority of any country specified in Schedule 3 (largely common law jurisdictions) and has either complied with or has been exempted by the Board from complying with the usual qualification requirements. Section 85(2) of the Legal Practitioners Act grants the Chief Justice the power to permit a foreign lawyer to act in Namibia concerning a matter, where there are particularly complex or special circumstances and the foreign lawyer concerned has special expertise. In the case of special dispensation to practice, a foreign lawyer must possess the particular expertise or experience required by the matter.

There are no explicit rules on fly-in fly-out or provision of advisory services by foreign lawyers. Foreign lawyers wishing to visit Namibia for reasons beyond attending workshops/conferences or exploring business opportunities must obtain a business visa in advance. Foreign lawyers who are granted the right to practice under reciprocal or special licenses are not entitled to accept, receive or hold trust money. Foreign legal practitioners are not permitted to hold fidelity fund certificates and by implication are not permitted to undertake conveyancing but may not hold any ownership interest in a Namibian law firm and the Act has no specific provisions relating to engagement of foreign law firms in Namibia.

The regulatory governance of the **accountancy services** industry in Namibia is based on self-regulation and allows for multiple membership professional bodies. The Public and Auditors' Board (PAAB) was established by the [Public Accountants' and Auditors' Act 1951, amended in 1994](#), and has the legal responsibility for monitoring and maintaining the quality of the services provided by registered auditors. To publicly provide auditing services, individuals must be a Chartered Accountant of the Institute of Chartered Accountants of Namibia (ICAN) and then be registered with the PAAB. Since 2014, ICAN and the PAAB have established a partnership whereby PAAB is responsible for implementing QA reviews and determining practical experience requirements while ICAN is responsible for conducting examinations and setting auditing standards. Its membership is mandatory and entitles members to use the CA(Nam). Designation. If any ICAN member wishes to offer audit services to the public, they must have registered with PAAB.

ICAN uses the education and training requirements as a model regarding its membership requirements. Candidates for [ICAN membership](#) as Chartered Accountants must have a university degree, a Certificate in Theory of Accounting (a one-year postgraduate course focused on accounting, auditing, tax, and financial management from an accredited university), complete a professional auditing program delivered by an accredited provider, complete practical experience requirements with a PAAB-accredited training office, and pass ICAN's qualifying examinations. PAAB also adopted the SAICA's Training Regulations as the Namibian Training Regulations, stipulating that trainee accountants must obtain and present evidence of their competency in four core subjects including the Namibian income and value-added tax.

Another accountancy professional body is the [Namibian Institute of Professional Accountants](#) (NIPA). The Institute facilitates a membership body for persons, including firms, engaged in work of a professional nature, including accounting, tax, business consulting, and related services, operating in public practice and the Commercial, Industrial, or Public Sector. [NIPA Constitution](#) provides for different classes of membership and practising members are recognised by the award of the designated letters NIPA (PM) while accredited bookkeepers are awarded a designated

letters NIPA (AB). All members must comply with the [NIPA's By-laws](#) and [Rules of Professional Conduct](#). The basic requirement for membership registration includes a university degree, recognised by the NIPA's Council, which must include a subject on financial management, taxation, auditing or internal audition, cost and management accounting, and business and commercial law. NIPA (PM) candidates must demonstrate sufficient practice experience or holder a certificate issued by the Institute after a minimum of 4 years or 6800 working hours as a trainee while NIPA (AB) candidates must have Certified Accounting Technician qualification and at least 4month of uninterrupted practical experience.

It is observed that persons with SAICA's qualifications can register with PAAB. It is observed that ICAN has a partnership and reciprocity agreement with SAICA which allows members of either Institute to apply for membership of the other without any additional educational requirements such as a conversion examination. Also, the arrangement allows admission of persons being members in good standing of professional bodies with reciprocity agreements with SAICA namely ICAEW; ICAS; the Institute of Chartered Accountants in Australia (ICAA); the Canadian Institute of Chartered Accountants (CICA); the Hong Kong Institute of Certified Public Accountants (HKICPA); the Institute of Chartered Accountants in Ireland (ICAI); and the New Zealand Institute of Chartered Accountants (NZICA) while members in good standing with the South African Institute of Professional Accountants (SAIPA) may register with NIPA. Since ICAN and NIPA are not created by legal statutes, it is difficult to make legal provisions liberalising the accountancy, auditing bookkeeping, or taxation services market in Namibia.

Veterinary services - Namibian Veterinary Council is established by the [Veterinary and Veterinary Para-Professions Act 1 of 2013](#) as the statutory body with the responsibility to regulate the practising of the veterinary professions and veterinary para-professions and to register any person required to be registered under the Act. It provides for registration of a natural person who has the requisite educational qualifications and juristic person, that person is a close corporation or a private company. It indicates that a natural person may be registered under the Act to practice a veterinary profession or a veterinary para-profession if he is the holder of an appropriate degree, diploma, or certificate prescribed or accepted or the person concerned has passed an examination determined by the Council. The Act does not explicitly provide for the registration of natural persons who a not Namibian citizens or permanent residents. However, the Regulations relating to veterinary and veterinary para-professions, state that an applicant needs to submit identification documents, a letter of good professional standing issued by the body registering veterinarians or paraprofessional in the country where he or she is registered, if not yet registered, a testimonial from the dean of the faculty or institution where he or she obtained qualifications (i.e. degree, diploma or certificate) entitling him or her to register as a veterinary or veterinary paraprofessional.

A private company registered under the Companies Act shall be registered by the Council if it conducts, or desires to conduct, business as a veterinarian or a veterinary para-professional. The conditions include: only natural persons who are veterinarians or veterinary para-professionals, may hold shares in, or have any interest in the shares of, such private company; and no person other than a shareholder in such private company may be a director thereof. Also, its business shall be conducted under the continuous management, supervision, and control of a veterinarian or a veterinary para-professional who must be a Namibian citizen or lawfully admitted to Namibia for permanent residence and be ordinarily resident in Namibia.

Computer and computer-related services are self-regulated through the ICT Professional Association of Namibia (ICTPAN) which is a voluntary membership association.

R&D services– [Research, Science and Technology Act No. 23 of 2004](#) establishes the National Commission on Research, Science and Technology with the responsibility to among others to co-

ordinate and facilitate the development of research, science, and technology on national, regional, and local level, and to provide direction and policy guidance to the research, science, and technology innovation systems in Namibian. The Act states research institutes based in Namibia may not conduct any type of research in Namibia without being registered with the Commission. It indicates that a non-Namibian person or research institute who or which desires to conduct any type of research in Namibia or to collect any type of samples for research must - (a) apply in the prescribed manner for a written authorisation to conduct such research or to collect such samples, and (b) submit such information as may be prescribed. For this section, the Minister may prescribe - (a) how such authorisation must be given; (b) the authority to whom such application must be made and which will be responsible for the implementation of this section; (c) conditions which may be attached to such authorisation; (d) any prohibition concerning research or the taking of samples which the Minister thinks is in the interest of Namibia; or (e) the keeping of information concerning activities falling under this section.

The Research, Science and Technology Regulations: Research, Science and Technology Act, 2004 – sets the procedure for registration. It indicates that a research institute or researcher desiring to research in Namibia but is not based in Namibia must apply for a Research Permit before commencing such research. The documents include proof of (student, employment, or residence permit or any other document authorising such researcher to work or train in Namibia or certificate of incorporation if it is a body corporate.

The real estate industry is governed by [Real Estate Act 112 of 1976 \(RSA\)](#) which establish the Namibian Estate Agents Board, among others, has power to frame and publish, with the approval of the Cabinet, a code of conduct which shall be complied with by estate agents and to take such steps as may be necessary or expedient to ensure such compliance. The Act establishes Real Estate Fidelity Fund which shall be controlled and managed by the board and shall be used in line with the provisions of the Act.

The Act provides for issuance of Fidelity Fund Certificate applicable to any person who (a) who for the acquisition of gain on his own account or in partnership, in any manner holds himself out as a person who, or directly or indirectly advertises that he, on the instructions of or on behalf of any other person - (i) sells or purchases immovable property or any interest in immovable property or any business undertaking or negotiates in connection therewith or canvasses or undertakes or offers to canvass a seller or purchaser therefor; or (ii) lets or hires immovable property or any interest in immovable property or any business undertaking or negotiates in connection therewith or canvasses or undertakes or offers to canvass a lessee or lessor therefore; or (iii) collects or receives any moneys payable on account of a lease of immovable property or any business undertaking; or (iv) renders any such other service as the Cabinet on the recommendation of the board may specify from time to time by notice in the *Official Gazette*. A Certificate of Registration applies to an estate agent or prospective agent who is employed by an attorney or a professional company as defined in the Attorneys Act, other than an attorney or articled clerk, and whose duties consist wholly or primarily of the performance of any act referred to in subparagraph (i) or (ii) of paragraph (a) on behalf of such attorney or professional company. There is no specific provision on whether the market is liberalised or not.

Existing commitments – Namibia GATS' commitments cover only one subsector under other business services relating to scientific and technical consulting services (off-shore oil and gas exploration) while SADC the 1st round offer include additional other business services (including management consultancy, technical testing and analysis and services incidental to energy distribution as shown in Table 13. It is observed that the SADC offer expanded the scope of the related scientific and technical consulting services covered and GATS and thus making reference

to CPC version 2.1 to include professional services i.e. engineering and integrated engineering services (CPC 8672-8673); and additional subsectors of other business services i.e. geological and geophysical consulting, surface surveying and map-making; and environmental consultancy service, see Table 13. There is enough room for Namibia's offer in business services for the SADC 2nd round negotiations to cover GATS-Plus commitments.

Table 14: Namibia's Existing GATS and SADC Offer in Business Service

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market access limitations	National treatment limitations	Additional commitments
1. BUSINESS SERVICES			
GATS Offer			
F. <u>Other business services</u>			
f) Related scientific and technical consulting services: off-shore oil and gas exploration (CPC 86751)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
SADC Offer in Business Services			
A. Professional services			
e. Engineering services (CPC 8672)	1) None	1) None	
f. Integrated engineering services (CPC 8673)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
F. Other business services			
c. Management consulting services related to the energy and mining sector (CPC 865)	1) None	1) None	
d. Services related to management consulting services for the energy sector (CPC 866)	2) None	2) None	
e. Technical testing and analysis services (CPC 8676)	3) None	3) None	
f. Related scientific and technical consulting services: off-shore oil and gas exploration (CPC 86751)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
g. Services incidental to mining (CPC 883 + 5115)	1) None	1) None	
h. Services incidental to energy distribution (CPC 887) Only distribution (transmission excluded)	2) None	2) None	
m. Related scientific and technical consulting services (CPC 8675), the following:	3) None	3) None	
– Geological and geophysical consulting services (CPC Version 2.0 8341)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
– Surface surveying and map-making services (CPC Version 2.0 8342)			
– Environmental consulting services (CPC Version 2.0 83931)			

Source: Extract from Namibia's GATS and SADC Offers

7.11 Seychelles

It is observed that the [Seychelles Investment \(Economic Activities\) Regulations, 2014](#) provides a list of economic activities that are reserved for Seychellois and those allowable for foreign participation subject to certain conditions. The Act categories the activities as follows:

- a) **Activities reserved for Seychellois** – the list includes some business services such as cleaning contractor, the hire of equipment, truck and car; employment agency; labour contractor; laundry services, motor mechanics, real estate agent; repairer of non-electrical apparatus, security services, taxi operator, etc.
- b) Activities open for **foreign investment subject to a specified financial limit** – includes business services such as maintenance and repair services of office machinery and equipment including computer equipment for which foreign equity is limited to 49%.
- c) Activities for which a **foreigner may invest subject to an ENT** that evaluates the economic, social, and technological benefits of the project and whether there is a gap that can be filled by allowing non- Seychellois participation – of interest to this study the list include garage, hairdresser, and production of input services for agriculture.

However, the [Seychelles Investment Board \(SIB\)](#) clarifies that if an activity does not appear on the list it will be considered by the government. In this regard, it is important to note that SIB's list of current investment opportunities includes a couple of the professional services (lawyers, accountants, and IT consultants) and ICT related business services which are not among the sector reserved to Seychellois or restricted to some percentage of foreign equity as shown above. The provision of such business services would require a License issued by the Seychelles Licensing Authority (SLA) in line with the [License Act 2010](#). However, foreign persons may only apply for an LSA license after SIB has approved their project taking into account the provisions of [Seychelles Investment \(Economic Activities\) Regulations, 2014](#). The LSA website contains a list of licensable activities and non-licensable activities. In most cases, business license application is expected to have followed the sector legislations, and in addition, must meet the criteria and requirements stipulated in the relevant regulations that are made under the License Act. According to the License Act, the Licences (Professional Services) Regulations, 1996,) (S.I.97) were erroneously omitted in the Act, and efforts to amend the Act are ongoing. So far, the S.I. 97 remains the “de facto” statutes governing the licensing of professionals such as accountant and auditor, quantity surveyor, estate agent, architect, engineer, land surveyor, computer consultant; marine and cargo surveyor; veterinary surgeon, trustee, and mechanical engineer. The [Licences \(Miscellaneous Services\) Regulations, 2011](#) provides for the licensing of aircraft agents; commission agents; shipping agents, patent agents, trademark agents, and advertising agents.

The LSA license applicant has to declare that he/she is over 18 years old, holds relevant qualifications, skills, and experience required for the delivery services, is not an undischarged bankrupt neither convicted of any offences involving dishonesty or immorality within the five years preceding the date of my application nor disqualified by court order for holding a license. Where the applicant is a firm or company, then SLA will consider the qualifications of the individual partners of a firm or shareholder/directors of the company. The Licensing Act show that a separate license will be required if a professional wish to open another business premises. In addition, the applicant is required to fulfil the criteria and provisions of other laws governing operations in the sector or area of interest. The following are requirements contained in specific legislation that regulates some of the business services covered in this study:

Legal services - [Legal Practitioners Act](#) (as amended in 2012) creates Bar Association of Seychelles (BAS) to oversee legal practice, and the Supreme Court registers and issues licenses

to individual lawyers. The title of legal practice is Attorney-at-Law, who adhere to the [Legal Practitioners \(Professional Conduct\) Rules 2013](#). Subject to some exceptions, only an attorney-at-law may (a) assist and advise clients; (b) appear, plead or represent a person in every court, tribunal, or other institution established by law for the administration of justice where the person has a right to be heard and be represented by a legal practitioner; or (c) appear and represent a person who has a right to be heard and be represented by the legal practitioner before any other person or tribunal exercising quasi-judicial functions.

A foreign lawyer may be admitted on an ad hoc basis, and exempted from the requirement to serve a pupillage, to provide legal services concerning foreign law or Seychelles corporate and financial law. A person shall be admitted as an attorney-at-law if he/she has been called to and stands enrolled or registered with the Bar in a country or jurisdiction designated by the Minister after consultation with the Chief Justice and the Bar. Foreign lawyers must possess at least 5 years of prior experience, or as an advocate, attorney-at-law or solicitor. However, a person who under these conditions is exempted from the requirement to serve as a pupil shall only provide legal services concerning: a) foreign law; or b) Seychelles corporate and financial law.

There are no explicit rules on fly-in fly-out the advisory practice by foreign lawyers and no foreign legal consultancy regime. The law does not explicitly provide for the licensing of foreign firms as it only deals with individual attorneys-at-law. While the legal services sector is not mentioned as a; SIB's list of investment opportunities in professional services includes lawyers.

Accountancy services – there are two institutions i.e. the Public Accountants Board (PAB) and the Institute of Certified Accountants of Seychelles which are the professional bodies responsible for overseeing the accountancy and auditing professional practice in the country. Appendix I of the SLA application form ([professional services license](#)) for Auditors and Accountants, must provide proof of a degree or diploma in accounting or auditing from a local or international institution of repute acceptable to the Authority and registration with the PAB and the Institute of Certified Accountants of Seychelles. A firm will provide documentary proof for the qualification of each of the partners while a corporate body will submit certificate incorporation and memorandum of association and proof that it has in its employment of qualified professional accountants or auditors. Where an applicant wishes to be appointed as an Auditor of a Company incorporated under the Companies Act, a copy of the approval given by the Registrar of Companies., to that effect.

Section 83 of the [Seychelles Revenue Administration Act, 2009](#) provides for mandatory registration of Tax and Customs Agents, in this regard Tax and Customs Agent Board (TACAB) was formed in 2010. [TACAB Guidelines for registration of Tax Agents](#) indicate that an applicant must have a degree or Diploma/Certificate in accounting or law degree with eligibility for admission into legal practice) and the requisite practical and/or commercial experience in Seychellois taxation laws, of up 2years in the past 5years for degree holders or 3years for diploma/certificate holders. Also, a person must be at least 18 years of age; of good fame, integrity, and character not convicted of a serious “revenue” offence during the previous five years; and not under sentence of imprisonment, including being released on parole or good behaviour for a serious “revenue” offence.

There is no **veterinary professional** body in Seychelles. Veterinary surgeon practice requires a [professional license](#) issued by LSA under the License Act, 2010. The requirement is a degree or diploma in veterinary science from an institution acceptable to the Authority. The license application form seems to suggest three modes of veterinary practice i.e. sole, partnership firm, or practice company. The law does not state whether foreign persons are eligible for veterinary practice in Seychelles and the SIB list of opportunities in professional services does not include the veterinary profession.

Computer and computer-related services – some business licensable activities under [License Act 2010](#) are as follow computer consultant (must provide proof of degree diploma and have sufficient experience) while computer technician, repair of electrical apparatus, are not a licensable activity³⁸. However, maintenance and repair services for office machinery and equipment including computer is open for foreign investment of up to 49% foreign equity.

The real estate services industry is regulated by Estate Agent Board established under the [Estate Agent Act, Cap 73](#) to oversee the professional conduct and business activities of the Estate Agent. The Act provides for mandatory registration of Estate Agents before engagement in public practice, however, real estate agency services are reserved for Seychellois under the [Seychelles Investment \(Economic Activities\) Regulations, 2014](#).

Existing liberalisation commitments - The GATS by Seychelles are as shown in Table 14. It covers all the professional services, except for category (k); computer and computer-related; and R& D services with no limitations on Modes 1, 2, and 3. However, mode 3 market access is subject to foreign equity limit of up to 49% for research and experimental development services on cultural sciences, sociology, and psychology (CPC 85201). There are no limitations for the leasing and rental of equipment relating to aircraft without operator (CPC 83104) and leasing and rental of household goods (CPC 8320); and leasing and rental relating to ships (CPC 83103) (excluding less than 3 yachts) - mode 3 market access for 4-5 yachts foreign equity is limited to 49%. The commitments cover several other business services with no limitations such as (a) Advertising services (CPC 871); (c) Management consulting services related to energy and mining sector only (CPC 865**); (d) Services related to management consulting related to energy sector only (CPC 866**); (e) Technical testing and analysis services only for gas, mining, and oil industry (CPC 8676**); (h) Services incidental to mining (CPC 883); (m) Related scientific and technical consulting services only for gas, mining, and oil industry (CPC 8675**); (n) Maintenance and repair of equipment (CPC 8861-8866); and (q) Packaging services (CPC 876)

Seychelles' SADC offer in construction and energy-related Services include full commitments (no limitations) in the supply of some business services such as R&D for crude oil, natural gas, and condensate (analysis of petroleum products); other business services (i.e. management consulting services related to energy and mining services CPC 865**, services related to management consulting sector only CPC 866**); technical testing and analysis services only for gas, mining, and oil industry CPC 8676**); services incidental to mining (CPC 883; and related scientific and technical consulting services for gas, mining and oil industry (CPC 8675**)

Lastly, Seychelles is one of the APEI countries that negotiated the MRA for accountants and auditors. Its objective is to facilitate the recognition of professional qualifications and admission of accountants and auditors across the member countries. The MRA was signed in 2019 by Malawi, Mozambique, and Zambia but Mauritius and Seychelles are yet to sign.

³⁸ <http://www.sla.gov.sc/license-types/business-license/non-licensable-activities/> [accessed on 29/07/2020]

Table 15: Seychelles' Existing Commitments in Business Services

Mode of delivery: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sectors And Subsectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
1. BUSINESS SERVICES			
GATS Commitments			
A. Professional services			
(a) Legal Services (CPC 861**) (limited to legal advisory on foreign and international law)	(1) None.	(1) None.	
(b) Accounting and bookkeeping services (CPC 862) - Auditing Services (CPC 86211)	(2) None.	(2) None.	
(c) Taxation Services	(3) None.	(3) None.	
- Business tax planning and consulting services (CPC 86301)	(4) Unbound, except as indicated in the horizontal commitments.	(4) Unbound, except as indicated in the horizontal commitments	
- Business tax preparation and review services (CPC 86302)			
- Individual tax preparation and planning services (CPC 86303)			
- Other tax-related services (CPC 86309)			
(d) Architectural services (CPC 8671)	(1) None.	(1) None.	
(e) Engineering services (CPC 8672)	(2) None.	(2) None.	
(f) Integrated engineering services (CPC 8673)	(3) None.	(3) None.	
(g) Urban planning and landscape architectural services (CPC 8674)	(4) Unbound, except as indicated in the horizontal commitments.	(4) Unbound, except as indicated in the horizontal commitments	
(h) Medical and dental services	(1) None.	(1) None.	
- Specialized medical services (CPC 93122)	(2) None.	(2) None.	
- Dental services (CPC 93123)	(3) None.	(3) None.	
(i) Veterinary services (CPC 932)	(4) Unbound, except as indicated in the horizontal commitments.	(4) Unbound, except as indicated in the horizontal commitments	
(j) Services provided by midwives, nurses, physiotherapists, and Para-medical personnel (CPC 93191)			
A. COMPUTER AND COMPUTER-RELATED SERVICES			
Computer and related services (CPC 84)	(1) None.	(1) None.	
	(2) None.	(2) None.	
	(3) None, except for seven years after accession, foreign equity limited to 49% in maintenance and repair services of office machinery and equipment, including computers (CPC 84500). After seven years, none.	(3) None.	
	(4) Unbound, except as indicated in the horizontal commitments.	(4) Unbound, except as indicated in the horizontal commitments	
B. RESEARCH AND DEVELOPMENT SERVICES			
b) Research and experimental development services on agriculture sciences (CPC 85104**) for fisheries only.	(1) None.	(1) None.	
	(2) None.	(2) None.	
	(3) None.	(3) None.	

Mode of delivery: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sectors And Subsectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Research and development for crude oil, natural gas, and condensate (analysis of petroleum product) e) Research and experimental development services on medical sciences and pharmacy (CPC 85105)	(4) Unbound, except as indicated in the horizontal commitments.	(4) Unbound, except as indicated in the horizontal commitments	
d) Research and experimental development services on cultural sciences, sociology, and psychology (CPC 85201)	(1) None. (2) None. (3) None, except that foreign equity limited to 49% and/or approval from the respective Ministry. (4) Unbound, except as indicated in the horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal commitments	
E. RENTAL/LEASING SERVICES WITHOUT OPERATORS			
a) Relating to ships (CPC 83103) (excluding less than 3 yachts)	(1) Unbound. (2) None. (3) None, except that for 4-5 yachts foreign equity limited to 49%. (4) Unbound except as indicated in the horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal commitments.	
b) Leasing or rental services concerning aircraft without operator (CPC 83104) e) Leasing and rental of household goods (CPC 8320)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal commitments	
F. OTHER BUSINESS SERVICES			
(a) Advertising services (CPC 871) (c) Management consulting services related to the energy and mining sector only (CPC 865**) (d) Services related to management consulting related to the energy sector only (CPC866**) (e) Technical testing and analysis services only for gas, mining, and oil industry (CPC 8676**) (h) Services incidental to mining (CPC 883) (m) Related scientific and technical consulting services only for gas, mining, and oil industry (CPC 8675**) (n) Maintenance and repair of equipment (CPC 8861-8866) (q) Packaging services (CPC 876)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal commitments.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal commitments.	
SADC Offer			
A. Professional Services			

Mode of delivery: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sectors And Subsectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Architectural services (CPC 8671)	(1) None	(1) None	
e. Engineering services CPC 8672)	(2) None	(2) None	
f. Integrated engineering services (CPC 8673)	(3) None	(3) None	
g. Urban planning and landscape architectural services (CPC 8674)	(4) Unbound, except as indicated in the horizontal commitment	(4) Unbound, except as indicated in the horizontal commitment	
C. Research and development services			
c. Research and development for crude oil, natural gas, and condensate (analysis of petroleum products) CPC 86751**	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitment	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitment	
F. Other business services			
h. Management Consulting Services related to energy and mining services (CPC 865**)	(1) None	(1) None	
i. Services related to the management consulting sector only (CPC 866**)	(2) None	(2) None	
j. technical testing and analysis services only for gas, mining, and oil industry (CPC 8676**)	(3) None	(3) None	
k. services incidental to mining (CPC 883)	(4) Unbound, except as indicated in the horizontal commitment	(4) Unbound, except as indicated in the horizontal commitment	
l. Related scientific and technical consulting services for gas, mining, and oil industry (CPC 8675**)			

Source: Seychelles' GATS schedule and SADC Offer

7.12 South Africa

The legal services industry is governed by [Legal Practice Act No. 28 of 2014](#) and [Legal Practice \(Amendment\) Act 16 \(2017\)](#); [Rules for the Attorneys' Profession \(Gaz. No. 39740, 2 of 2016\)](#); ["Qualification of Foreigners as Attorneys in South Africa" \(MVB/15/1/04\)](#). The legal practice title is Attorney and Advocate, who must adhere to the Codes of Conduct for Legal Practitioners, Candidate Legal Practitioners, and Juristic Entities which are enforced by the South African Legal Practice Council. The Council is responsible for issuing licenses authorize practice after admission into the Roll kept by the Registrar of High Court.

The requirements to be admitted into the Roll are (i) be a citizen or a permanent resident of South African; (ii) satisfy all the requirements for the LLB degree obtained at any university in the Republic or LLB-equivalent degree from a foreign country that has been recognised by the South African Qualifications Authority (SAQA³⁹); (iii) complete the two-year service under a contract of articles of clerkship with a South African firm of attorneys or community service at an accredited law clinic or approved office of the Legal Aid Board; (iv) pass the Attorneys' Admission Examination; (v) complete a legal training course approved by the provincial law society in which the candidate intends to practice; and (vi) be a fit and proper person to practice as an attorney.

Section 24 (3) of the Act allows the Minister, in consultation with the Minister of Trade and Industry and the Council, and having regard to any relevant international commitments by the Government of the Republic, to make regulations in respect of admission and enrolment to—(a) determine the right of foreign legal practitioners to appear in Courts and to practice as legal practitioners in the Republic; or (b) give effect to any mutual recognition agreement to which the Republic is a party, regulating - (i) the provision of legal services by foreign legal practitioners; or (ii) the admission and enrolment of foreign legal practitioners. The [Qualification of Foreigners as Attorneys in South Africa](#) indicates that unless a person is from a designated country i.e. the former TBVC States (Transkei, Bophuthatswana, Venda, and Ciskei), Lesotho, Swaziland, Namibia. A person must complete a South African LLB degree and meet other requirements concerning articles or community service, practical legal training, and the admission examination; and foreign law degree holders must have their degree certified by SAQA. There are no special exemptions or recognition of qualifications that apply in respect of persons qualified as attorneys in any other country, except for the designated countries and Zimbabwe.

Once a person has been admitted and duly licensed as a legal practitioner to practice throughout the South African Republic as a sole practitioner, or through a partnership firm. The condition for a legal firm is that all the shareholders, partners or members must exclusively be attorneys and must be liable jointly and severally together with the entity. A legal practitioner, whether practising as an advocate or an attorney, has the right to (a) appear in any court of law or before any board, tribunal, or similar institution in which only legal practitioners are entitled to appear; or (b) draw up or execute any instruments or documents relating to or required or intended for use in any action, suit or other proceedings in a court of civil or criminal jurisdiction within the Republic. While under the [Arbitration Act No. 42 of 1965](#) parties may choose an arbitrator who could be of any nationality, to represent them in arbitration proceedings. There is no provision for a foreign lawyer to appear before Court, or explicit rules on "fly in fly" out advisory practice, or foreign "legal consultants" and law firms.

³⁹ SAQA under the National Qualifications Framework Act 67 of 2008 is responsible for overseeing the quality assurance, standardization, and maintaining a registry of all accredited training providers that wish to have national qualifications registered and monitored as well as a records database of qualified practitioners

The **accountancy profession** in South Africa is largely self-regulatory and has no national regulatory body, except for Registered Auditors (RAs) who are regulated by the [Independent Regulatory Body for Auditors \(IRBA\)](#) which was created by the [Auditing Profession Act of 2005](#). The Act indicates that audits of financial statements may only be performed by (RAs). It grants IRAB the legal mandate, among others, to set auditing standards in South Africa, maintain a registry of RAs and set additional initial professional development requirements to become RA, establish an investigative and disciplinary system for RAs. To practice publicly and offer audit services as a RA, a person must hold the designation of Chartered Accountant (CA(SA)) by being as stipulated the [Chartered Accountants Designation Act No. 67 of 1993](#) (reserving the title to engage in public practice as accountants and auditors) and must pass IRBA's additional requirements. Before IRBA registration, an individual must have a practical experience of at least 18 months or 1500 productive hours and submit a portfolio of evidence to demonstrate competencies, in the area of audit and assurance.

Professional accountants may be subject to education, training, and examination requirements by voluntarily joining one of the twelve PAOs in South Africa, namely the [\(ACCA\)](#), the [Chartered Institute of Business Management \(CIBM\)](#), the [Chartered Institute of Management Accountants \(CIMA\)](#), the [Institute of Accounting and Commerce \(IAC\)](#), the [South African Institute of Business Accountants \(SAIBA\)](#), the [South African Institute of Chartered Accountants \(SAICA\)](#), the [Southern African Institute of Government Auditors \(SAIGA\)](#), the [South African Institute of Professional Accountants \(SAIPA\)](#), the [Southern African Institute of Chartered Secretaries and Administrators \(CSSA\)](#) [Institute of Certified Bookkeepers \(ICB\)](#) the [Institute of Internal Auditors South Africa \(IIASA\)](#), and the [Association of Accounting Technicians\(AAT\) - South Africa](#). Each organization offers its qualifications which generally encompass the principles laid out in the International Education Standards (IES). Also, the qualifications offered by these professional bodies are recognised by SAQA. The requirement for membership includes formal education qualifications e.g. university degree from a recognised training institution, practical experience of at least 3 years, and pass professional qualifying examination by the respective institute; and must comply with the CPD requirements.

The veterinary services market is regulated by the South African Veterinary Council created under the [Veterinary and Para-veterinary Professions Act No. 19 of 1982](#), and the [Veterinary and Para-veterinary Professions Amendment Act No. 16 of 2012](#). The Act provides for registration of veterinary professionals (i.e. veterinarian, veterinary specialist, and veterinary lecturers); Para-veterinary professionals (i.e. veterinary animal health technicians, veterinary nurses, veterinary physiotherapists, veterinary technologists, and animal welfare assistants), and juristic person (i.e. veterinary facility or shop). The conditions for registration are as follows: *veterinarian*: have either of the specified degrees, diplomas, and certificate, issues by the listed university or other educational institution comprising of completion of 5year academic study as a registered student and shall spend at least 6 weeks under the supervision of a registered veterinarian at an institution or veterinary practice; *veterinary specialist*: have either of the specified degrees, diplomas and certificates issued by the named institution, majoring in the areas for which registration as a specialist is sought; and *para-veterinary professions*: hold certificate of competence in mathematics and physical science and holder of specified academic degree, diploma or certificate from the listed academic institutions entitling the holder to practice the para-veterinary profession and work under supervision for a specified period.

The Act state that persons registering for the first time to practice a veterinary profession or para-veterinary profession shall perform compulsory community service in that veterinary profession or para-veterinary profession for one year and shall, upon completion of such service, be entitled to

practice the profession for which he/she is registered. Where an application for registration is made after 3 years have passed from the date the applicants graduated from the training institution or non-renew of registration, the applicant will have to sit and pass a professional exam. All veterinary students including foreigners must be registered, however, after a lapse of student registration status, foreigners would only be registered if they obtain permanent resident status under the South African Immigration Act. A corporation whose principal business is practice veterinary or veterinary para-profession must nominate a manager who is registered under this Act and be resident. A private veterinary company must have all its shareholders registered by the Council; only shareholders can be directors, who (including past directors) shall be liable jointly and severally.

The **computer and computer-related services** are self-regulated through a voluntary membership body, the Institute of Information Technology Professionals South Africa (IITPSA) which succeeded the Computer Society of South Africa. IITPSA maintain and promote Codes of Conduct and Ethics and administers continuing professional development program for its members. The institutes maintain a registered for different IT professional levels at the level student, practitioners, and corporate/organisation membership. Also, IITPSA provides a critical skills [assessment for foreign IT specialists](#) aimed at supporting the application for [critical skills works visa](#) at the Department of Home Affairs under the Immigration Act.

R&D services –[South Africa's National Strategy on Research and Technology 2002](#) provides for tax incentives as means to encourage private sector investment in R & D but does not necessarily provide for the requirement in the supply of such services by foreign persons. According to the Department of Home Affairs⁴⁰, a Visitor's pass may be granted to a foreign person permitting the holder to engage in research activities.

The real estate agency services are governed by the [Estate Agents Act, 1976](#) which established the Estate Agents Board with powers to maintain and prompt the integrity of real estate agents in South Africa. Also, it has powers to publish, upon approval by the Minister, the code of conduct which shall be complied with by estate agents and to take such steps as may be necessary or expedient to ensure such compliance. The Act establishes the Estate Agents Fidelity Fund to which every real estate agent must apply for a registration and be issued Certificate authorising practice, renewable every year through annual subscription fees. It state prohibits engagement in any act as an estate agent unless- (a) a valid fidelity fund certificate has been issued to him, and every person employed as an estate agent by him, and, if such person is a company, to every director of such company; (b) he has, in respect of every person who is in his employment, taken out fidelity insurance to an amount which in the opinion of the board is sufficient. There are no explicit provisions relating to the criteria or qualification for fidelity fund certificate but also it is not clear whether a foreign person may apply for the Fidelity Fund Certificate.

South Africa GATS commitments cover a wide range of business services covered by this study as shown in Table 15. The commitments for professional services include legal services relates to mode 3 in the case of advisory services on foreign and international law while for domestic law, an advocate is not allowed to form a partnership or company which imply that they can only engage in sole practice; and for the accountancy profession the guarantee is provided for mode 3 auditing services but national treatment is subject to citizenship requirement and no limitations for taxation services. For veterinary services, computer and related services, real estate; rental/leasing, and most of the other business services there are no limitations included in the schedule. Taking into

⁴⁰ <http://www.dha.gov.za/index.php/types-of-visas> [accessed on 17/06/2021]

account the subsectors covered in the first round offer for SADC based on CPC provision, South Africa could include all subsectors under the GATS Schedule and consider the inclusion of research and development services CPC 851-852, advertising services CPC 871, and services incidental to mining 887. Also, there would some room to make GATS plus offer under SADC through the removal of the limitations listed under the GATS Schedule to guarantee conditions for modes 1 and 2 supply as where possible.

Table 16: South Africa's Existing Commitments in Business Services

Modes of supply: 1) Cross-border supply 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
1. BUSINESS SERVICES			
GATS Commitments			
(a) Legal services - advisory services in foreign and international law only (CPC 861 +)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	
- Legal services (domestic law only) (CPC 861 +)	1) Unbound 2) Unbound 3) An advocate is not allowed to form a partnership/company 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	
(b) Auditing (CPC 862 +)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) Citizenship requirement for accreditation 4) Unbound except as indicated in the horizontal section	
(c) Taxation services (excluding legal services) (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Architectural services (CPC 8671)	1) For building plans of 500 m ² and over the services of a locally registered architect have to be utilised 2) For building plans of 500 m ² and over the services of a locally registered architect have to be utilised 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Engineering services (CPC 8672)	1) None 2) None	1) None 2) None	
(f) Integrated engineering services (CPC 8673)	3) None	3) None	
(g) (i) Urban planning services (CPC 8674) (ii) Landscape architectural services (CPC 8674)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 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
(h) Medical and dental services (CPC 9312) (i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(j) Services provided by: (i) Midwives and nurses (CPC 93191)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(ii) Physiotherapists and paramedical personnel	1) Unbound* 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section	
B. Computer and Related Services			
(a) Consultancy services related to the installation of computer hardware (CPC 841) (b) Software implementation services (CPC 842) (c) Data processing services (CPC 843) (d) Database services (CPC 844) (e) Maintenance and repair services of office machinery and equipment including computers (CPC 8450)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Real Estate Services			
(a) Involving own or leased property (CPC 821) (b) On a fee or contracting basis (CPC 822)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. Rental/Leasing Services without Operators			
(a) Relating to ships (CPC 83103) (b) Relating to aircraft (CPC 83104) (c) Relating to other transport equipment (CPC 83101 +) (CPC 83102 +) (CPC 83105) (d) Relating to other machinery and equipment (CPC 83106) (CPC 83107) (CPC 83108) (CPC 83109)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
F. Other Business Services			
(b) Market research and public opinion polling services (CPC 864) (c) Management consulting services (CPC 865) (d) Services related to management consulting (CPC 866) (e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 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
(f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) Unbound	1) Unbound	
(g) Services incidental to fishing (CPC 882)	2) Unbound	2) Unbound	
(h) Services incidental to mining (CPC 883) (CPC 5115)	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(i) Services incidental to manufacturing (CPC 884) (CPC 885)	1) Unbound	1) Unbound	
	2) Unbound	2) Unbound	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(k) Placement and supply services of personnel (CPC 872)	1) None	1) None	
(l) Investigation and security (CPC 873)	2) None	2) None	
(m) Engineering related scientific and technical consulting services (CPC 8675)	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(n) Maintenance and repair of equipment (CPC 633)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(o) Building-cleaning services (CPC 874)	1) Unbound*	1) Unbound*	
	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(p) Photographic services (CPC 875)	1) None	1) None	
(s) Convention services (CPC 87909)	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
SADC Offer			
A. Professional Services			
(d) Architectural services (CPC 8671)	1) For building plans of 500 m ² and over the services of a locally registered architect have to be utilised.	1) None	
	2) For building plans of 500 m ² and over the services of a locally registered architect have to be utilised.	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
(e) Engineering services (CPC 8672) (Including the following energy-related services:	1) None	1) None	
(i) Advisory and consulting engineering services (CPC 86721)	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 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
(ii) Engineering design services for mechanical and electrical installations for buildings (CPC 86723)			
(f) Integrated engineering services (CPC 8673) incl. the following energy-related services: (i) Integrated engineering services for transportation infrastructure turnkey projects (CPC 86731) (ii) Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	
F. Other Business services			
(c) Management Consulting Services (CPC 865**)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	
(d) Services related to the management consulting sector (CPC 866**)			
(e) Technical testing and analysis services (CPC 8676*) - Including the following energy-related services: (i) Composition and purity testing and analysis services (CPC 86761)			
(h) Services incidental to mining (CPC 883) Including the following energy-related services: (i) Site preparation work for mining (CPC 5115) (i) Services incidental to manufacturing (CPC 884 + 885) including the following energy-related services: (i) Manufacture of coke, refined petroleum products, and nuclear fuel (CPC 884)	1) Unbound 2) Unbound 3) None 4) Unbound, except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) None 4) Unbound, except as indicated in the horizontal section.	
(m) Engineering related scientific and technical consulting services (CPC 8675*) including the following energy-related services: (i) Geological, geophysical, and other scientific prospecting services (CPC 86751) (ii) Subsurface surveying services (CPC 86752) (iii) Surface surveying services (CPC 86753) (iv) Map-making services (CPC 86754)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	

Source: South Africa's GATS and SADC Offer

7.13 Tanzania

There are two parallel but harmonised regulatory frameworks that govern the **legal practice** market in Tanzania as follows; Mainland Tanzania - The [Advocates Act \(Cap. 341\)](#), [Tanganyika Law Society Act \(Cap. 307 R.E. 2002\)](#), and [Notaries Public and Commissioners for Oaths Act \(Cap 12\)](#), and Zanzibar - the [Advocates Act, 2020](#) and [Zanzibar Law Society Act, 2019](#). The Registrar of the High Court in the respective jurisdiction keeps a register i.e. "Roll of Advocates" and a "Roll of Notary Public and Commissioner of Oaths" and a Register of Vakil in the case of Zanzibar. The law societies are responsible for issuing annual practising certificates on the advice of the as well as providing and enforcing codes of conduct in their jurisdiction.

The [Advocates Act \(Cap. 341\)](#) – applicable to the Tanzania Mainland (Tanganyika) protects the title of Advocate while the [Notaries Public and Commissioners for Oaths Act Cap 12](#) protects the title of Notary Public and Commissioner of Oath. The admission criteria into the Roll of Advocates include (i) a degree in law from a university or other institution recognized by the Council; ii) a legal practitioner (or whatever name called) and thereby has a right of audience before any court having unlimited jurisdiction in civil and criminal matters in any Commonwealth country or any other country designated by the Minister for this section; iii) a Solicitor of the Supreme Court in England, Northern Ireland or the Republic of Ireland, a Writer to the Signet, a solicitor in the Supreme Court of Scotland or a person admitted or deemed to have been admitted as a solicitor under the Solicitors Act of Scotland; (iv) compliance with the acquisition of professional experience as may be specified by the Council; v) has been in continuous practice as an advocate in Kenya, Tanganyika, Uganda or Zanzibar during the 5 years immediately preceding application. A person is entitled to practice as Notary Public and Commissioner for Oaths if s/he is (a) an advocate; and (b) a person entitled to practice as a notary public in England, Scotland, Northern Ireland, or the Republic of Ireland.

In Zanzibar, a person may apply for admission as Advocate if he/she - 1 (a) holds a degree in Law from a university recognised by the Government; (b) Post -Graduate Diploma in legal practice from the Law School of Zanzibar or similar law school recognised by the Bar Council; and (c) other qualifications as the Bar Council may be prescribed; or 2) a person who has been in continuous practice as an advocate in Tanzania Mainland, Kenya, Uganda, Rwanda, Burundi or other Commonwealth country for not less than five years, may apply to the Chief Justice to be admitted as an advocate in Zanzibar; 3) a person, other than an advocate in Tanzania Mainland, shall, in addition to the requirements of subsection (2) of this section, undergo such training for a period not exceeding three months, as the Bar Council may prescribe to adapt to the practice of law in Zanzibar. A person may apply to the Chief Justice to be admitted as a Vakil if he: (a) holds a diploma in Law from a university or an institution recognised by the Government; (b) has undergone special training on legal matters for a period of not less than 3 months from the Law School of Zanzibar or similar law school recognised by the Bar Council, and (c) other qualifications as prescribed Chief Justice. A person who has been practising as an advocate of the High Court of Zanzibar for not less than five years will qualify for admission as a Notary Public.

Engagement in public or private practices is only possible through a practice firm either as a sole practitioner or partnership. A person whose name appears on the "Roll" is required to register with a law society and must apply for a Practice Certificate issued by the High Court of the respective jurisdiction of interest. There are no explicit rules on fly in fly out advisory practice. The laws do not cover "foreign legal consultants" but it provides for those practitioners seeking a limited license to practice within the country. The laws permit the Chief Justice High Court to admit or grant, a person whose name is not in the Roll of Advocates, Court audience as an Advocate, for any one case,

that has come or intends to come to Tanzania to appear in such case. Parties to arbitration have the freedom to choose a lawyer who can be a foreign and shall be granted Court audience in line with the provision of the laws of the host jurisdiction.

Generally, Tanzania's market for legal services is not liberalised per se, but lawyers from certain countries would seem to enjoy the preferential treatment as they may be admitted for practice as long as they meet the prescribed admission criteria. In this regard lawyers from the designated countries such as England, Northern Ireland, the Republic of Ireland, Scotland, Kenya, and Uganda receive preferential treatment as a result of legacy agreements and may be admitted and licensed to practice as an advocate in Tanzania Mainland; while those who have been practising as advocates for a continuous period of not less than five years in Kenya, Uganda, Rwanda, Burundi or any other Commonwealth country are eligible for admission as Advocates in Tanzania Zanzibar.

The **accountancy** profession is regulated by the National Board of Accountants and Auditors (NBAA) whose membership is mandatory for practice accountancy anywhere in Tanzania. NBAA was established under [the Auditors and Accountants \(Registration\) Act Cap 286 R.E. 2002](#) and charged with the responsibility, among others, to maintain and publish a registry of authorized and approved professional accountants and their firms, issue Practising Certificate and stipulate and monitor ethical requirements; and approved training institutions that are offer accountancy education in the country. The NBAA Registration Bylaws provide for the following designations: Certified Public Accountant in Public Practice (CPA-PP), Certified Public Accountant (CPA(T)), Graduate Accountant (GA), and Accounting Technician (AT). Candidates pursuing the CPA qualification must fulfil IPD requirements i.e. educational, practical experience, and pass a professional examination. Candidates who hold foreign qualifications must pass examinations on local taxation and business law before joining the NBAA.

CPA-PP applicant must satisfy the Board that s/he complies with the auditing and accounting standards and guidelines/directives as well as code of ethics and conduct issued by the Board, and has attained the required at least 40 hours of continuous professional development. No person may practice as an individual hence the professional must constitute to a firm either as a sole practitioner or in partnership with another professional. Practice firms are categorised into small, medium and large firms base on capital and number of full-time audit staff, two of whom must be registered with NBAA as CPA-PP. The eligibility criteria for registration of a firm include proof of formation partnership and must sole practitioner firm should have arrangements for the continuity of the practice in the event of death or incapacity of the practitioner; have a physical address and sufficient resources to conduct professional practice. In addition, every firm must take professional indemnity insurance cover and must have International Standards on Auditing compliant electronic audit manual which is regularly updated via an updating service to which the firm has subscribed. Where a firm wishes to open a new branch, it will require prior authorisation from the NBAA.

The Auditors and Accountants (Practising) Bylaws, 2017 indicate where a firm wish to engage provision of auditing services it must be registered and licensed as an auditing firm whose owner(s) must be CPA-PP who are registered with NBAA. A practising firm is required to indicate individual names, registration numbers, and signatures of audit partners together with the name of the firm when signing audited financial statements. Only a member of a firm who holds a valid Practising Certificate can sign an audit report or attest opinion and can only do so is a partner or an employee of a registered practising firm. This is in line with the provisions of the Companies Act and in addition, auditors of banking and financial institutions must be approved by the Bank of Tanzania.

The accounting and auditing profession in Tanzania is open for foreign practitioners through NBAA membership. A qualified foreign person may be admitted to NBAA as a temporary CPA –PP and

will be required to write and pass examinations on local taxation and business law. The NBAA has signed the EAC MRA for accountants and an MOU with the Institute of Certified Accounts of Indian – both of which allow for reciprocal membership among the signatory institutions. Lastly, NBAA may admit foreign persons who belong to an institution that belongs to the International Federation of Accountants. Such a person would be required to provide proof of their registration and must have been in good standing with the accountancy professional body in their country of origin.

The veterinary services industry is regulated by the Veterinary Council of Tanzania which is established under the [Veterinary Act, 2003](#) applied to Tanzania Mainland while the profession is not regulated in Tanzania Zanzibar. The Act provides for registration of Veterinarians i.e. surgeons who must have a veterinary degree recognised by the Council, and if he/she holds specialised veterinary qualifications that entitles him/her as such, can be recognised as Veterinary Specialists. If a person holds a diploma or certificate in animal health that is recognised by the Council, he/she can qualify for registration as Veterinary Para-professionals. The Act indicates that where an application for registration is made after 2 years have elapsed from the date the applicants graduated from the training institution or non-renew of registration, the applicant will have to sit and pass a professional exam.

Foreign qualifications holders are required to, upon payment of prescribed fees, sit for and pass an examination before registration by the Council. Foreign veterinary professionals are eligible for temporary registration for a specific period. Owners of the veterinary practice facilities must obtain a certificate of registration and the facility must be run by a registered veterinarian or veterinary specialists. A foreign veterinary surgeon can open a veterinary practice facility in Tanzania if he has the required qualifications and must minimum capital of US dollar 10,000.

Computer and computer-related services – are regulated by the Tanzania Communication Regulatory Authority (TCRA) in line with the provisions of the Electronic and Postal Services Act of 2010. The Act provides for a converged licensing system i.e. technology-neutral licenses. Otherwise, the ICT Commission (ICTC) of Tanzania has established a Presidential Decree to, among others, register ICT professionals in the country, but no specific clause suggesting mandatory membership. Generally, Tanzania's ICT market is liberalised and a trade/business license issued at a local Government level in line with Business Licensing Laws i.e. of the jurisdiction of interest will be required for the provision of IT consultancy services including data management and processing as long as the applicants have the required IT-related qualifications. In addition, where the type of services involves installation and maintenance TCRA's License is required – applicant must be a registered firm or company and have proof of qualified staff establishment and manning level.

The **R&D** services industry is regulated by [Act No. of 1986](#) establishing the Commission for Science and Technology (COSTECH). The Act provides for mandatory registration of all research activities both by national and foreign persons except for students, lecturers, and staff affiliated to research institutions or Government Ministries who are required to research as part of their duties. Depending on the field of research [COSTECH Research Permit](#) is issued after a researcher obtains clearance from other research institutes. For example, for medical and human health science, a researcher must obtain a research permit from the National Institute of Medical Research while research in wildlife and natural resource conservation must be cleared by Tanzania Wildlife Research Institute. Once a research permit is issued, a foreign researcher is required to obtain a Class C Residence Permit under the Immigration Act, which may be issued for up to 2 years tied to the duration specified in the research permit. There are no market access or national treatment limitations in establishing an R&D business in Tanzania.

The market for **real estate** agency services is not regulated and a Bill for enacting Real Estate Agency Act which will apply in Tanzania Mainland has been pending since 2015. The Act prescribes the criteria for registration as Estate Agent as follows: a holder of a diploma or a degree in estate management and with practical experience of not less than 3 years or a person who has been under provisional registration for at least 3 years and successfully passed relevant examinations of the Board. The Bill shows that a foreign person intending to be employed as Real Estate Agent in the country would be eligible for temporary registration if s/he has the requisite educational qualifications and has been in good standing and registered with relevant real estate agents in the country of original practice. In addition to Certificate of Registration, a registered Agent shall be issued with a Practice Certificate, renewable annually, and shall be entered to practice in Tanzania Mainland and used the title "Provisionally, Full or Temporary Registered Estate Agent, as the case may be.

There is no specific legislation for most of the services that fall under **other business services**. while a general trade or business license would be enough to authorise services provision, some services such as cleaning, private security, and investigation, packaging technical testing, etc. can only be provided through a corporate body incorporated in the jurisdiction of interest. In addition, the Mining Act, amended in 2017, states that a foreign company that provides services to the mining sector must incorporate a joint venture with an indigenous Tanzanian company holding at least 20% of equity. The [Tourism Act 2008](#) which applies in Tanzania Mainland reserves care rental services for Tanzanians and under the [Zanzibar Investment Promotion and Protection Authority Act, 2018](#) reserves barber shops, saloon, boutique, office or household cleaning and housekeeping services, office or household security services are reserved for Tanzanians while shuttle boat services are reserved for Zanzibaris.

Tanzania GATS commitments do not cover any business services but some at the EAC level, Tanzania has undertaken to liberalised some business services as shown in Table 16 in which case there are no limitations except for advertising services where mode 3 is subject to a joint venture with foreign capital limited to 49%. In addition, she has signed the EAC MRA in accountancy services which outlines the procedures and criteria for admission of professionals who are members of the signatory bodies in the five EAC countries except for South Sudan. Also, she took part in negotiating the MRA for Advocates which is yet to be finalised.

Table 17: Tanzania's EAC Commitments in Business Services

Modes of Supply: 1) Cross-Border (2) Consumption Abroad (3) Commercial Presence (4) Presence Of Natural Person			
Sector/subsector	Market Access Limitations	National treatment limitations	Elimination date
Professional services			
b) Accounting, auditing, and bookkeeping services CPC 866**	1) None 2) None 3) None 4) Unbound, except as in the horizontal section	1) None 2) None 3) None 4) Unbound, except as in the horizontal section	
Rental/leasing services without operator			
a) Relating to ships CPC 83103 b) Relating to aircrafts CPC 83104 c) Relating to other transport equipment CPC 8310+ 83102+ d) Relating to other machinery and equipment CPC 83106-83109	1) None 2) None 3) None 4) Unbound, except as in the horizontal section	1) None 2) None 3) None 4) Unbound, except as in the horizontal section	
F. Other business services			
e) Advertising services CPC 871	1) None 2) None	1) None 2) None	

Modes of Supply: 1) Cross-Border (2) Consumption Abroad (3) Commercial Presence (4) Presence Of Natural Person			
Sector/subsector	Market Access Limitations	National treatment limitations	Elimination date
	3) Subject to joint venture with foreign capital participation of 49% 4) Unbound, except as in the horizontal section	3) Subject to joint venture with foreign capital participation of 49% 4) Unbound, except as in the horizontal section	
f) Market research and public opinion polling services g) Management consulting service CPC 865 h) Services related to manufacturing consulting CPC 866 i) Technical testing and analysis services CPC 8676 j) Services incidental to agriculture, hunting, and forestry CPC 881 k) Placement and supply services of Personnel CPC 872 m) Related scientific and technical consulting CPC 8675 r) Printing, publishing CPC 88442	1) None 2) None 3) None 4) Unbound, except as in the horizontal section	1) None 2) None 3) None 4) Unbound, except as in the horizontal section	

Source: Extract from Tanzania's revised EAC Schedule

Lastly, Tanzania's SADC List of Commitments, in energy-related services includes a wide range of services under other business services such as support services to oil and gas extraction, and to other mining; maintenance and repair services of commercial and industrial machinery; installation services of electrical machinery and apparatus. There are no limitations listed for the supply of any of these services. Given the fact that Tanzania's SADC first round offer in business services is based on CPC version 2.1, the country should continue using CPC Version 2.1 for the 2nd round offer.

7.14 Zambia

Legal services – is regulated by the [Legal Practitioners Act](#) (as amended in 2009) establishes Law Association of Zambia which is responsible for licensing legal practice in Zambia and all licensed legal practitioners must adhere to the [Legal Practitioner's Practice Rules \(2002\)](#). The Act does not specifically provide for the admission of foreign lawyers but is only refers to the admission of qualified lawyers who had a right of audience before courts exercising original civil or criminal jurisdiction in a self-governing State which is, or party of, a Member State, of the Commonwealth of Nations whose predominant basic legal system is, or founded upon the Common Law. Such persons must have: been practising in that State for at least 3 years or actively employed for not less than 6 months in Zambia; attended 1year postgraduate study course; and passed such parts of the Legal Practitioners' Qualifying Examination set by, or as may be specified, by the Council.

The Act provides for licensing of individual lawyers, who can practice throughout the country as a sole practitioner; in partnerships, a body corporate, a law office, or a firm of lawyers. It reserved the title of Advocate to qualified and enrolled persons. Only qualified the persons may act or practice, directly or indirectly, as an advocate or as such sue out any summons or other process, or commence, carry on or defend any action, suit or other proceedings in the name of any other person in any court of civil or criminal jurisdiction, or act as an advocate in any cause or matter, civil or criminal, or act as a Notary Public. There are no explicit rules on fly-in fly-out advisory practice or foreign legal consultancy regime in Zambia but a qualified lawyer from another Commonwealth jurisdiction may be admitted as an associate member of the Law Association of

Zambia. The Act makes no provision for foreign lawyers appearing in court but an advocate may employ unqualified persons, which would include foreign lawyers. Lastly, the Zambia Arbitration Act No. 19 of 2000 permits parties to appoint an arbitrator of any nationality, gender, or professional qualifications.

The Zambia Institute of Chartered Accountants (ZiCA) regulates the **accountancy profession** under the [Accountants Act of 2008](#). ZiCA is responsible for, among others determining the initial and continuous professional and development qualifications; and maintaining a registry of its registered and practising members as well as establishing an investigative and disciplinary system for its members as part of public interest considerations. The Chartered Accountant (CA) qualification is a protected title under the Accountants Act, 2008. ZiCA is the only organization in Zambia permitted to grant the equivalent of a CA designation by issuing qualified individuals a registration certificate after their application has been approved.

The criteria for registration as a CA are – a Bachelor's degree from an institution accredited by ZiCA, pass relevant professional-level examinations by ZiCA, complete three years of practical experience under the supervision of a registered CA. The successful applicant shall be issued with a Certificate of Registration which permits the holder to practise as tax advisors or tax consultant. Practice Certificate, renewable annually, issues by ZiCA is mandatory for engagement in public accounting or auditing services. A registered CAs must apply for an Audit Practice Certificate for engagement in public auditing services or a Non-audit practising certificate for accounting services. ZiCA's Registration Certificate candidates must have: satisfactorily complied with professional-level education and training requirements, passed ZiCA's competence examinations, and obtained seven years of practical experience. Auditors of financial institutions and public interest companies must be holders of ZiCA's Audit Practising Certificate, issued to a holder of a CA designation who must have completed four of their seven years of practical experience in the area of audit and assurance.

Persons with foreign qualifications from recognised professional accountancy organizations may also apply for ZiCA membership as a CA, and subsequently a practising certificate, after passing additional examinations that assess knowledge on local tax and business legislation. If an individual has an accounting qualification from another institute that is not identified in ZiCA's schedule, ZiCA has established criteria for evaluating and assessing the qualification for an appropriate designation and categorization within ZiCA membership.

Veterinary services - Veterinary Council of Zambia was established by [Veterinary and Veterinary Para-Professions Act No 45 of 2010](#). The Council has the mandate to keep a register and issue Certificate of Practice, renewable annually, to Veterinary Surgeons. It may register a foreign qualified Surgeon, upon request of a licensed animal facility, to provide veterinary services in Zambia for a limited period, up 6months renewable, at the animal health facility. Such a person must be a holder of equivalent registration in the veterinary surgeon's country of origin and be in good standing with the relevant professional body in that country. Provisional certificate applies to holders of qualification from a training institution recognised by the Council, valid for up to 2 years, and authorises the holder to engage in employment as a veterinary surgeon or veterinary para-professional in Zambia. Temporary Certificate: valid for up to 2 years, issue to a person who has the requisite training and knowledge, passes assessment examination by training institution recognised by the Council, proof of good standing with a professional body in the country of origin; had English language knowledge. It authorises the holder to serve in Zambia at the request of the Government or health facility licensed under the Act.

Computer and computer-related services are regulated by the Information and Communications Technology Association of Zambia (ICTAZ) established under the [Information and](#)

[Communications Technology Association of Zambia Act No 7. Of 2018](#). This Act provides for, regulation of ICT professionals and their businesses through mandatory registration with the Membership Registration Board of the Council. A person may be registered as a practising ICT professional if that person is: a) member of the ICTAZ; b) is resident or has an established office or appointment in Zambia as an ICT professional, and (c) pays a prescribed application fee. The Board may register a person is not a citizen of or is not practising or working as an ICT professional and if that person—(a) is engaged to work as an ICT professional in Zambia under an international agreement entered into by the Republic; or (b) undertakes such number of courses as the Board may determine. The Act indicates that a person who registers a firm ICT under the Registration of Business Names Act, 2011 shall register the firm with ICTAZ and must obtain a professional insurance cover. A registered person shall be issued with a certificate of registration and may use the protected titles. A registered person who is of good character and standing shall be eligible to apply for ICTAZ Practicing Certificate and must comply with the Code of Ethics for information and communications technology professionals.

R & D services – The [Science and Technology Act, 1997](#) establishes the National Science and Technology Council, under the Zambian Institute of Research, whose functions including to regulate research in science and technology in Zambia; and register research institutes and centres. The Act indicates that every centre and institute shall apply for the Institutes registration. The Application to state: a) the name of the private centre or institute; (b) the principal place of business; (c) the names and qualifications of its research and development staff; (d) the areas of research and development in which the private centre or the institute is involved; .and; (e) any other details the Minister may, on the recommendation of the Council, by statutory instrument prescribe. No information is available on the registration of foreign persons or research institutes.

However, it is noted that the [National Health Research Act, 2013](#) provides for the among others, a regulatory framework for the development, regulation, financing, and coordination of health research; and the regulation and management of research institutions, health researchers, and health establishments involved in or undertaking research. The Act establishes the National Health Research Authority with the responsibilities including regulate the conduct of research and monitor and evaluate all health research in Zambia.

Real estate practice and business are regulated under the [Estate Agents Act, 2000](#) which established the Zambia Institute of Estate Agents and provides for registration of real estate agents and their practice. Section 12 of the Act indicates that a person shall be qualified to be registered as an estate agent if that person— 1 (a) possesses such qualifications as the Minister may, on the recommendation of the Council, by statutory instrument, prescribe; and (b) is a member of the Institute. (2) A person shall not be qualified to be registered as an estate agent if that person— (a) has been convicted of an offence under this Act or an offence, under any other law, involving dishonesty; (b) has been adjudged or otherwise declared to be of unsound mind under any law in Zambia or elsewhere; or (c) is an undischarged bankrupt. Once a person is registered with the Institute and certificate of registration will be issued authorise the holder to practice as a registered real estate agent. The Act state a person registered as an estate agent shall not practise or carry on business on that person's account or without the direction and control of an estate agent practising or carrying on business on the estate agent's account and who has practised or carried on business for five years or more, unless that person has - (a) attained the age of eighteen; and (b) completed 3 years of practical training, to the satisfaction of the Council, under the direction and control of the estate agent. No specific provisions are dealing with the registration of foreign real estate agents.

Zambia's GATS schedule shown in Table 17 includes accountancy services (CPC 862); technical testing and analysis services (CPC 8676); and Services incidental to mining, exploration (883 + 5115) with no limitations on Modes 1, 2, and 3. At the SADC level, the commitments in Construction and Energy-related Services follow CPC version 2.1 cover professional services i.e. architectural and engineering services, and other business services i.e. technical testing and analysis services (CPC 8676) and services incidental to mining (CPC 883 + 5115), it still leaves an ample room for GATS plus offer at 2nd round negotiations. However, there would be a need to ensure convert the GATS offer in professional service into CPC Version 2.1 to avoid backtrack in the SADC offer in business services. It is observed that Zambia has signed an MRA with SAICA which is operational and participated in the negotiations, but has yet to sign, the APEI MRA for Accountants. Zambia could undertake GATS-plus commitment in business services by adding other subsectors not covered under the GATS Schedule and SADC offer.

Table 18: Zambia's existing commitments business services.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector/Subsectors	Market access limitations	National treatment limitations	Additional commitments
1. BUSINESS SERVICES			
A. Professional Services			
b) Accountancy (862)	1) None	1) None	
h) Medical and dental services (9312)	2) None	2) None	
j) Services provided by midwives, nurses, physiotherapists, and para-medical personnel (93191)	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
F. Other Business Services			
e) Technical testing and analysis services (8676)	1) None	1) None	
h) Services incidental to mining, exploration (883 + 5115)	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
SADC Offer			
A. Professional services			
d. Architectural services (based on CPC V2.1) for non-residential building projects (CPC 83213) as follow:	1) Services of a locally registered architect are required	1) None	
- office projects of buildings above 10,000m ²	2) Services of a locally registered architect are required for designs to be implemented in Zambia	2) None	
- retail projects of buildings above 20,000 m ²	3) Joint venture requirement on project basis of up to 49% foreign participation	3) Higher registration fees for Joint Ventures with foreign firms	
- hotels projects of buildings above 20,000 m ²	4) Unbound, except as indicated in the horizontal section and in addition, the foreign architect is required to partner with a locally registered architect, on a contractual and project-specific basis	4) Unbound, except as in Market Access	
- convention centres of buildings above 30,000 m ²			
- health care projects of buildings above 40,000 m ² entertainment, recreational buildings (excluding cultural buildings) – buildings above 25,000 m ²			
e. Engineering Services (CPC V2.1) 833	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound, except as indicated in the horizontal section and in addition, the foreign engineer is required to partner with a locally registered engineer, on a contractual and project-specific basis	4) Unbound, except as indicated in the horizontal section	
F. Other Business services			
e. Technical testing and analysis services (CPC 8676)	(1) None	1) None	
h. Services incidental to mining (CPC 883 + 5115)	(2) None	2) None	
	(3) None	3) None	
	(4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	

Source: extract from Zambia's GATS and SADC Offer

7.15 Zimbabwe

Legal services - The [Legal Practitioners Act of Zimbabwe, \[Chapter 27:07\] 1981](#) (as amended) which provides for the registration of legal practitioners by the Registrar of the High Court of Zimbabwe while the Law Society of Zimbabwe (LSZ) is responsible for issuing practice certificate. The criteria for admission as a legal practitioner in Zimbabwe, an individual must: (i) be normally resident in Zimbabwe or a reciprocating country or have been granted a residential exemption certificate; (ii) be of or above the age of twenty-one years; (iii) not be a rehabilitated insolvent or similar, and (iii) be a fit and proper person. They must then (i) Have a designated LLB degree from either the University of Zimbabwe or Midlands State University; (ii) Apply to the LSZ for registration (iii) be enrolled on the register at the High Court; (iv) Receive a practising certificate from LSZ which is renewable annually. Foreign degrees from designated institutions may be accepted for registration and candidates must take a conversion examination. The Act does not make specific provisions for the licensing of law firms and it states that no registered practitioner shall makeover, share or divide his professional fees with any person other than a registered legal practitioner practising as a legal practitioner, notary public, or conveyancer in Zimbabwe. A licensed lawyer can practice throughout the country and may not remunerate an employee who is an unregistered person by way of a share in the profits of his practice.

Only registered persons may appear, plead or act in the capacity of a legal practitioner for or on behalf of any other person in any action, suit, or other proceedings in any court of civil or criminal jurisdiction. In addition, unqualified persons may not draw up: (a) a will or other testamentary instrument; (b) any legal process in any action, suit, or other proceedings in a court of civil or criminal jurisdiction; (c) any contract, deed or instrument relating to the creation or dissolution of any partnership or any variation of the terms thereof; (d) the memorandum or articles of association of a company; (e) a contract, deed or instrument for the acquisition, disposal, exchange or lease of immovable property or any real right relating thereto, other than a contract, deed or instrument for the lease of immovable property for less than 5 years.

Practising lawyers from countries that offer reciprocal admission to Zimbabwean legal practitioners may be admitted. There is no formal foreign legal consultancy or fly in fly out advisory practice. However, a foreign lawyer may be granted "residential exemption certificates" to deal with specific matters. The certificate which is a limited license comes with the conditions that the legal practitioners concerned shall not engage in the practice of the profession of law in Zimbabwe except concerning the matter for which the certificate was granted. It automatically lapses within seven days of the completion of the matter for which it was granted. The residential exemption certificate (or limited license) is granted by the Minister of Justice (after consultation with the Council for Legal Education) once both are satisfied that it is just and reasonable for a person to obtain the services of a legal practitioner who has special or particular experience relating to such matter and that such legal practitioner is not normally resident in Zimbabwe or a reciprocating country. The [Arbitration Act Cap 7:15](#) permits the arbitration parties may appoint an arbitrator of their choice and can be a foreign lawyer.

The **Accountancy** and auditing profession is regulated by the Public Accountants and Auditors Board (PAAB) established by [Public Accountants and Auditors Act Cap 27](#), and the [Public Accountants and Auditors Amendment Act, 2015](#) and PAOs with the status of principal or associate as defined in the Second Schedule of the Act. The Act provides for the registration of all professional accountants and creates PAAB as the registering, regulatory, and standard-setting body for all professional accountants and PAOs in Zimbabwe. There are several PAOs namely the Institute of Chartered Accountant of Zimbabwe (ICAZ); Chartered Accountants (Zimbabwe); the

ACCA Zimbabwe branch; CIMA Zimbabwe branch; the Institute of Chartered Secretaries and Administrators in Zimbabwe (ICSAZ); and the Institute of Certified Public Accountants of Zimbabwe (ICPAZ).

The Public Accounts and Auditors Act protected practice titles such as "Registered Tax Accountant (Zimbabwe)" or the initials "R.T. Ace (Z)"; "Registered General Accountant" or the initials "R.G. Ace (Z)". The qualifications for registrations with PAAB are as follows: A public accountant - be a member in good standing of any PAO, with the status of principal in line with the Act, such as the Zimbabwe branch of the ACCA or CIMA; ICAZ, ICSAZ, and ICPAZ. Public auditors are eligible to offer auditing services and public accountancy services to any persons or company. To register with the PAAB as a public auditor, individuals must be members in good standing of one of the following PAOs: ICAZ; ACCA holding an auditing practising certificate issued in the UK and recognised by the PAAB and having passed examinations approved by the Board in consultation with the ACCA -Zimbabwe; or ICPAZ.

General and Tax Accountant (GA) candidate must be a member in good standing of a principal or associate PAO and passed examinations to achieve the relevant qualification approved by the PAAD, in consultation with the corresponding PAO. Tax qualification must be approved by the Institute of Certified Tax Accountants of Zimbabwe while GA qualifications must be approved by either the Institute of Administration and Commerce of Zimbabwe or the South Africa Association of Accountants. GAs may provide services such as recording, reporting, and analysis of financial statements, financial transactions, books, accounts, or records. Tax Accountants may prepare, submit and certify a tax return or other return in terms of any one or more of the revenue laws.

PAAB issue a practising certificate which practice as a public auditor, public accountant, tax accountant, or general accountant, if the Board is satisfied that the applicant - is registered in the appropriate Register; and is " member in good standing of a constituent body. A practising certificate shall remain valid for so long as its holder remains registered. A practising certificate is not required if a person who is employed exclusively at a salary and does not carry on business on his account; or is in the bona fide employee of a registered public accountant, or a company or partnership firm as a public accountant or audit; nor in the full-time employment of the State, a statutory body or local authority in respect of anything done by him in the course of such employment.

Veterinary services – regulated by the Council of Veterinary Surgeons which is established under the Veterinary Surgeons Act 36 of 1973. The Act provides for compulsory registration of Veterinary surgeons and Technicians. The registration application must be resident or intend to take up residence with 6months of application and he/she at least 21years and holder of such qualification in veterinary science as the Council may prescribe; or an approved qualification in veterinary science which has been obtained at any university or veterinary college; and pass in the local examinations (consisting of written, practical and oral examination). The Act provides for temporary registration (valid for one year) of persons, with the requisite qualifications for registration, who intends to practice in Zimbabwe but does not intend to reside permanently in Zimbabwe. A person may not be entered in the temporary register for a second time unless a period of 2years lapses, from the previous registration.

Computer and computer-related services – there is no specific legislation governing the supply of computer services in Zimbabwe. The [Computer Society of Zimbabwe](#) was created as a provisional membership organisation for ICT professionals and its membership is not mandatory.

R &D services – regulated by the Research Council of Zimbabwe created under the [Research Act Cap 10: 22](#), the Act which provides for the registration of foreign researchers. Section 27(1) of

the Act state that Any person - (a) who wishes to research Zimbabwe on behalf of a foreign institution, organization, or persons, whether as an employee or otherwise; or (b) other than a citizen of or a person ordinarily resident in Zimbabwe, who wishes to research Zimbabwe; shall, before conducting such research, register with the Council.

The real estate agency business is regulated by the [Estate Agents Act, Cap 27:05](#) which establishes the Estate Agents Council responsible for regulating the practice and real estate business in Zimbabwe. A person shall be qualified to be registered as an estate agent under the Act if - (a) has attained the age of twenty-one years; and (b) passed the examinations set by the board of examiners or otherwise recognized by the Council; and (c) meets the requirements relating to practical experience specified in the Schedule. The required experience is as follows: 1) Employment in Zimbabwe for not less than three years - (a) in the office of a registered estate agent, including any period of employment as a property negotiator on commission; or (b) for a period not less than three years in a Government, parastatal or local authority department of valuation and estates or other employment acceptable to the Council that requires functions related to the profession of estate agency. 2) Employment outside Zimbabwe in such occupation and for such periods considered by the Council to provide a substantially similar experience as that required within Zimbabwe, coupled with at least one year's experience in Zimbabwe in any of the occupations specified in paragraph 1. The Act prohibits practice or carries business as an estate agent by persons who are not registered or by companies or partnership under any personal name which is not the name of a registered estate agent who is or was a principal, assistant or working partner of the company or partnership concerned persons under the Act.

Zimbabwe's GATS schedule does not include commitments in any business services. However, her SADC offers Construction and Energy-related Services which is based on CPC Version 2.1. as in Table 18 cover full commitment with no limitations on Modes 1,2 and 3 for technical testing and analysis CPC 8344; management consulting and management services (CPC 8311); Business consulting services (CPC 8312; and other management services, except construction project management services (CPC 8319). It is highly recommended that Zimbabwe should continue to use CPC version 2.1 in scheduling for business services to avoid possible back-tracking of her SADC commitments in the first round.

Table 19: Zimbabwe's SADC Offer in Business Services

Modes of supply: 1) Cross- border 2) Consumption abroad 3) Commercial presence 4) Presence of Natural persons			
Sector	Market access limitations	National treatment limitations	Additional commitments
II. SECTOR-SPECIFIC COMMITMENTS			
A. BUSINESS SERVICES			
a) Professional Services			
a. Architectural services for non-residential building projects: transportation and distribution facility projects, hotels, and convention centres (CPC 83213**)	1) Unbound 2) None 3) Joint venture partnership requirement with Foreign ownership limited up to 49%	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section.	
b. Engineering advisory services (CPC 83310)	4) Unbound, except as indicated in the horizontal section.		
c. Engineering services for industrial and manufacturing projects (CPC 83322)			
d. Engineering services for power projects (CPC 83324)			
e. Engineering services for telecommunications and broadcasting projects (CPC 83325)			
f. Technical Testing and Analysis Services CPC 8344	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	

Source: Extract from Zimbabwe's SADC Offer