| **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** | **Secretariat notes for scheduling****(Note: This column would be replaced by “Additional Commitments” in final format** |
| **II. SECTOR-SPECIFIC COMMITMENTS** |
| 1. **BUSINESS SERVICES**
 |
| * 1. **Professional services**
 |
| a.i. Legal services (CPC 821), other than arbitration and conciliation services (CPC 82191)  | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 861, In the WTO, where MS have not committed the whole of CPC Prov. 861 they should explain the partial coverage in the sector specific column.** |
| a.ii. Arbitration and conciliation services (CPC 82191) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **Legal services under CPC 2.1 now includes “arbitration and conciliation services” part of CPC Prov. 866 (services related to management consulting) – CPC Prov. 86602. MS that have made commitments in the whole of CPC Prov. 866 should include this service here.** |
| b. Accounting, auditing and bookkeeping services (CPC 822) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 862** |
| c. Tax consultancy and preparation services (CPC 823) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 863** |
| d. Insolvency and receivership services (CPC 824) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This sub-sector is not separately listed in CPC Prov., and is covered mainly under the broad heading of “other accounting services” CPC Prov. 86219. To the extent that it also covers legal services such as insolvency solicitors services, it could also fall under “other legal advisory and information services CPC Prov. 8619, although this is less clear.****To the extent that the whole of CPC Prov. 862, or CPC Prov. 8619, is covered in WTO commitments, this sub-sector should also be listed with the same MA and NT commitments, but with the sub-sector description qualified as “insolvency or receivership accounting services”.****To the extent that the whole of CPC Prov. 861 is covered in WTO commitments, this sub-sector should also be listed with the same MA and NT commitments, but with the sub-sector description qualified as “insolvency or receivership legal services”.** |
| e. Architectural services and advisory services (CPC 8321) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 8671** |
| f. Urban and land planning services (CPC 8322) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to part of CPC Prov. 8674.****Any commitments covering the whole of CPC Prov. 8674 should be listed here and in the next line below.** |
| g. Landscape architectural services and advisory services (CPC 8323) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to part of CPC Prov. 8674.****Any commitments covering the whole of CPC Prov. 8674 should be listed here and in the previous line above.** |
| h. Engineering services (CPC 833) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 8672 and 8673.****“Integrated engineering services” under CPC Prov. 8673 are engineering services for turnkey projects. If this is not covered by existing commitments, the sector description should indicate that commitments under “engineering services” exclude such projects.**  |
| i. Medical and dental services (CPC 9312) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 9312** |
| j. Veterinary services (CPC 835) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 932** |
| k. Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191, 93192 and 93193) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is corresponds to CPC Prov. 93191** |
| l. Other | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments |  |
| * 1. **Information technology (IT) services**
 |
|  |  |  | **CPC 2.1 contains a substantial revision and update of CPC Prov. in relation to this sector. Any commitments covering the whole of CPC Prov. 84 (computer and related services) should be reflected throughout this new classification.** |
| a. Information technology (IT) consulting and support services (CPC 8313) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This is broader than CPC Prov. 841 (consultancy services related to the installation of computer hardware) and 842 (software implementation services). Commitments under CPC 841 and 842 should at least be included here, but MS may choose to offer a wider range of consultancy and support services (see also design services below).** |
| b. Information technology (IT) design and development services (CPC 8314) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This relates to provision of technical expertise to design and/or develop an IT solution such as customapplications, networks, and computer systems. Commitments under CPC Prov. 842 should also be included here, but as CPC 2.1 is wider MS may choose to offer a wider range of design and development services.** |
| c. Hosting and information technology (IT) infrastructure provisioning services (CPC 8315) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This sub-sector covers services such as web hosting and application provisioning services. These services are not covered explicitly by CPC Prov. but may be deemed to fall under 849 (other services).** |
| d. IT infrastructure and network management services (CPC 8316) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This sub-sector covers managing and monitoring a client's IT infrastructure including hardware, software andnetworks. These services are not covered explicitly by CPC Prov. but may be deemed to fall under 849 (other services).** |
| e. Other computer and related services n.e.c. (CPC Prov. 841-844, 849) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **CPC Prov. included basic computer services such as data processing and database services. These are no longer explicitly covered by CPC 2.1. However, for MS not covering the whole of CPC Prov. 84 in their existing commitments, it may be prudent to include such commitments here to avoid any sense of backtracking.** |
| * 1. **Research and development services**
 |
| a. Research and experimental development services in natural sciences and engineering (CPC 811) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 851.** |
| b. Research and experimental development services in social sciences and humanities (CPC 812) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 852.** |
| c. Interdisciplinary research and experimental development services (CPC 813) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 853.** |
| * 1. **Real estate services**
 |
| a. Real estate services involving own or leased property (CPC 721) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 821.** |
| b. Real estate services on a fee or contract basis (CPC 722) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 822.** |
| * 1. **Leasing or rental services without operator**
 |
| a. Concerning transport equipment (CPC 7311): |  |  |  |
| 1. Cars and light vans (CPC 73111)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 83101 (private cars) and part of 83102 (light vans, referred to in CPC Prov. as “cargo vans and utilities”, distinct from “trucks” and “lorries” – see below.** |
| 1. Goods transport motor vehicles (CPC 73112)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 83102 except light vans (referred to in CPC Prov. as “cargo vans and utilities”, distinct from “trucks” and “lorries” – see above.** |
| 1. Railroad vehicles (CPC 73113)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to part of CPC Prov. 83105 (other land transport).** |
| 1. Other land transport equipment (CPC 73114)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to part of CPC Prov. 83105 (other land transport), apart from railroad vehicles – see above.** |
| 1. Vessels (CPC 73115)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 83103.** |
| 1. Aircraft (CPC 73116)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 83104.** |
| 1. Containers (CPC 73117)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **Containers are not explicitly referred to in CPC Prov.** |
| b. Concerning other machinery and equipment (CPC 7312) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This sub-sector includes:*** **Agricultural machinery and equipment (CPC 73121)**
* **Construction machinery and equipment (CPC 73122)**
* **Office machinery and equipment (other than computers) (CPC 73123)**
* **Computers (CPC 73124)**
* **Telecommunications equipment (CPC 73125)**
* **Other machinery and equipment n.e.c. (CPC 73129)**

**Commitments under this sub-sector may cover all non-transport machinery and equipment or specify which are included.** |
| c. Concerning other goods (CPC 732) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This sub-sector includes:*** **Televisions, radios, video cassette recorders and related equipment and accessories (CPC 7321)**
* **Videotapes and disks (CPC 7322)**
* **Furniture and household appliances (CPC 7323)**
* **Pleasure and leisure equipment (CPC 7324)**
* **Household linen (CPC 7325)**
* **Textiles, clothing and footwear (CPC 7326)**
* **Do-it-yourself machinery and equipment (CPC 7327)**
* **Other goods n.e.c. (CPC 7329)**

**Commitments under this sub-sector may cover all goods or specify which are included.** |
| 1. **Other business services**
 |
| a. Advertising services and provision of advertising space or time (CPC 836) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 871.** |
| b. Market research and public opinion polling services (CPC 837) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 864.** |
| c. Management consulting and management services (CPC 8311) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 865.** |
| d. Other management services (other than information technology services) n.e.c. (CPC 8619):* Project management services other than for construction;
* Other
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 866, other than arbitration and conciliation services (see under legal services). IT services covered separately above.** |
| e. Scientific and other technical services (CPC 834) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 8675 and 8676:*** **Technical testing and analysis services (CPC 2.1 8344)**
* **Other scientific and other technical services (CPC 2.1 8341-8342)**

**Note that in CPC 2.1, CPC 8343 covers weather forecasting and meteorological services – not referred to in CPC Prov.**  |
| f. Support and operation services to agriculture, hunting, forestry and fishing (CPC 861) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 881 (agriculture, hunting and forestry) and 882 (fishing).** |
| g. Support and operation services to mining (CPC 862) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 883+5115.** |
| h. Support and operation services to electricity, gas and water distribution (CPC 863) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 887 (energy distribution). The reference to water distribution is an expansion of this sub-sector coverage. Any commitments relating to this sub-sector should specify which support services are covered.** |
| i. Manufacturing services on physical inputs owned by others:* Food, beverage and tobacco manufacturing services (CPC 881);
* Textile, wearing apparel and leather manufacturing services (CPC 882);
* Wood and paper manufacturing services (CPC 883);
* Petroleum, chemical and pharmaceutical product manufacturing services (CPC 884);
* Rubber, plastic and other non-metallic mineral product manufacturing services (CPC 885);
* Basic metal manufacturing services (CPC 886);
* Fabricated metal product, machinery and equipment manufacturing services (CPC 887);
* Transport equipment manufacturing services (CPC 888);
* Other manufacturing services (CPC 889)
 | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 884+885 (except for 88442). The sub-sector has been recast to specify the products covered by these manufacturing services, as shown in the sector description column.** |
| j. Maintenance and repair services (CPC 871 and 872), other than for transport machinery and equipment (CPC 8714) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **CPC 2.1 871 and 872 correspond to CPC Prov. 633 (repair services of personal and household goods) and 8861-8866 (maintenance and repair services other than transport equipment).** |
| k. Installation services (CPC 873) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This sub-sector is not listed in CPC Prov.** |
| l. Employment services (CPC 851) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 872.** |
| m. Investigation and security services (CPC 852) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 873.** |
| n. Cleaning services (CPC 853) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 874 (building cleaning services).** |
| o. Packaging services (CPC 854) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 876.** |
| p. Photography services and photographic processing services (CPC 838) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 875.** |
| q. Printing, publishing services (CPC 859\*) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 88442.** |
| r. Convention services (CPC 85531) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 87909. Under CPC 2.1, this sector is covered under tourism services as part of a broader heading of reservation services.** |
| s. Other support services (other than tourism-related) (CPC 859\*) | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | **This corresponds to CPC Prov. 8790.** |
| u. Other | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments | 1) None2) None3) None4) Unbound except as indicated in the horizontal commitments |  |