



European Union No. 6 (2011)

Free Trade Agreement

between the European Union and its Member States, of the one part, and the
Republic of Korea, of the other part

VOLUME III

Brussels, 06 October 2010

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
July 2011*

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AGRICULTURAL SAFEGUARD MEASURES

Schedule of Korea

Subject Goods, Trigger Levels and Maximum Safeguard Duties

1. This Annex sets out those originating goods that may be subject to agricultural safeguard measures under Article 3.6, the trigger levels for applying such measures, and the maximum safeguard duty that may be applied each year for each such good.

2. No agricultural safeguard measure may be applied or maintained after the date the safeguard duties set out below are zero.

(a) For beef as covered below:

Coverage: Fresh, chilled, and frozen beef muscle meats - HSK provisions 0201.10.0000, 0201.20.0000, 0201.30.0000, 0202.10.0000, 0202.20.0000 and 0202.30.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	9,900	9,900	10,098	10,299	10,505	10,716
Safeguard Duty (%)	40.0	40.0	40.0	40.0	40.0	40.0

Year	7	8	9	10	11	12
Trigger Level (MT)	10,930	11,149	11,371	11,599	11,831	12,068
Safeguard Duty (%)	30.0	30.0	30.0	30.0	30.0	24.0

Year	13	14	15	16	17
Trigger Level (MT)	12,309	12,555	12,806	13,062	N/A
Safeguard Duty (%)	24.0	24.0	24.0	24.0	0

(b) For pork as covered below:

Coverage: HSK provisions 0203.19.1000 and 0203.19.9000

Year	1	2	3	4	5	6
Trigger Level (MT)	163	163	166	169	172	176
Safeguard Duty (%)	22.5	22.5	22.5	22.5	22.5	22.5

Year	7	8	9	10	11	12
Trigger Level (MT)	179	183	187	190	194	N/A
Safeguard Duty (%)	15.8	14.6	13.5	12.4	11.3	0

(c) For apple as covered below:

Coverage: HSK provision 0808.10.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	7,500	7,500	7,650	7,803	7,959	8,118
Safeguard Duty (%)	45.0	45.0	45.0	45.0	45.0	45.0

Year	7	8	9	10	11	12
Trigger Level (MT)	8,280	8,446	8,615	8,787	8,963	9,142
Safeguard Duty (%)	33.8	33.8	33.8	33.8	33.8	27

Year	13	14	15	16	17	18
Trigger Level (MT)	9,325	9,511	9,702	9,896	10,094	10,295
Safeguard Duty (%)	27	27	27	27	22.5	22.5

Year	19	20	21	22	23	24
Trigger Level (MT)	10,501	10,711	10,926	11,144	11,367	11,594
Safeguard Duty (%)	22.5	22.5	22.5	22.5	22.5	22.5

Year	25
Trigger Level (MT)	N/A
Safeguard Duty (%)	0

The trigger level concerns the total quantity of all varieties of imported apples.

In year 12 and each year thereafter through year 24, the safeguard duty may only be applied to Fuji apples.

(d) For malt and malting barley as covered below:

Coverage: HSK provisions 1003.00.1000 and 1107.10.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	14,000	14,000	14,280	14,565	14,856	15,154

Safeguard Duty (%)						
1003.00.1000	502.0	502.0	479.0	455.0	432.0	408.0
1107.10.0000	263.0	263.0	258.0	252.0	246.0	240.0

Year	7	8	9	10	11	12
Trigger Level (MT)	15,457	15,766	16,081	16,403	16,731	17,065
Safeguard Duty (%)						
1003.00.1000	385.0	361.0	338.0	315.0	291.0	268.0
1107.10.0000	216.0	207.0	199.0	190.0	181.0	139.0

Year	13	14	15	16	17
Trigger Level (MT)	17,407	17,755	18,110	18,472	N/A
Safeguard Duty (%)					
1003.00.1000	244.0	221.0	197.0	174.0	0
1107.10.0000	127.0	115.0	103.0	91.5	0

For quantities entered at or below the trigger level, see paragraph 12 of Appendix 2-A-1.

(e) For potato starch as covered below:

Coverage: HSK provision 1108.13.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	37,900	37,900	38,658	39,431	40,219	41,024
Safeguard Duty (%)	455.0	455.0	436.0	426.0	416.0	406.0

Year	7	8	9	10	11	12
Trigger Level (MT)	41,844	42,681	43,535	44,405	45,294	46,199
Safeguard Duty (%)	366.0	351.0	336.0	321.0	306.0	235.0

Year	13	14	15	16	17
Trigger Level (MT)	47,123	48,066	49,027	50,008	N/A
Safeguard Duty (%)	215.0	195.0	175.0	155.0	0

(f) For ginseng as covered below:

Coverage: HSK provisions 1211.20.2210, 1211.20.2220, 1211.20.2290, 1302.19.1210, 1302.19.1220 and 1302.19.1290

Year	1	2	3	4	5	6
Trigger Level (MT)	300	300	306	312	318	324
Safeguard Duty (%)	754.3	754.3	754.3	754.3	754.3	754.3

Year	7	8	9	10	11	12
Trigger Level (MT)	331	337	344	351	358	365
Safeguard Duty (%)	754.3	754.3	754.3	754.3	754.3	754.3

Year	13	14	15	16	17	18
Trigger Level (MT)	373	380	388	395	403	411
Safeguard Duty (%)	754.3	754.3	754.3	754.3	566.0	566.0

Year	19	20
Trigger Level (MT)	420	N/A
Safeguard Duty (%)	566.0	0

(g) For sugar as covered below:

Coverage: HSK provisions 1701.99.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	220	220	224	228	233	238
Safeguard Duty (%)	50.0	50.0	50.0	50.0	50.0	50.0

Year	7	8	9	10	11	12
Trigger Level (MT)	242	247	252	257	262	268
Safeguard Duty (%)	50.0	50.0	50.0	50.0	50.0	50.0

Year	13	14	15	16	17	18
Trigger Level (MT)	273	279	284	290	296	302
Safeguard Duty (%)	50.0	50.0	50.0	50.0	37.5	37.5

Year	19	20	21	22
Trigger Level (MT)	308	314	320	N/A
Safeguard Duty (%)	37.5	37.5	37.5	0

(h) For alcohol as covered below:

Coverage: HSK provision 2207.10.9010

Year	1	2	3	4	5	6
Trigger Level (MT)	95	95	96	98	100	102
Safeguard Duty (%)	264.0	264.0	258.0	253.0	247.0	241.0

Year	7	8	9	10	11	12
Trigger Level (MT)	104	106	109	111	113	115
Safeguard Duty (%)	217.0	208.0	199.0	191.0	182.0	139.0

Year	13	14	15	16	17
Trigger Level (MT)	118	120	122	125	N/A
Safeguard Duty (%)	127.0	116.0	104.0	91.8	0

(i) For dextrins as covered below:

Coverage: HSK provisions 3505.10.4010, 3505.10.4090, 3505.10.5010 and 3505.10.5090

Year	1	2	3	4	5	6
Trigger Level (MT)	37,900	37,900	38,658	39,431	40,219	41,024
Safeguard Duty (%)	375.0	375.0	365.0	355.0	345.0	334.0

Year	7	8	9	10	11	12
Trigger Level (MT)	41,844	42,681	43,535	44,405	45,294	46,199
Safeguard Duty (%)	291.0	275.0	260.0	244.0	228.0	152.0

Year	13	14
Trigger Level (MT)	47,123	N/A
Safeguard Duty (%)	131.0	0

For quantities entered at or below the trigger level, see paragraph 15 of Appendix 2-A-1.

3. For the purposes of this Annex:

(a) year one means the 12 month period beginning on the date this Agreement enters into force;

- (b) year two means the 12 month period beginning on the first anniversary of the entry into force of this Agreement;
- (c) year three means the 12 month period beginning on the second anniversary of the entry into force of this Agreement;
- (d) year four means the 12 month period beginning on the third anniversary of the entry into force of this Agreement;
- (e) year five means the 12 month period beginning on the fourth anniversary of the entry into force of this Agreement;
- (f) year six means the 12 month period beginning on the fifth anniversary of the entry into force of this Agreement;
- (g) year seven means the 12 month period beginning on the sixth anniversary of the entry into force of this Agreement;
- (h) year eight means the 12 month period beginning on the seventh anniversary of the entry into force of this Agreement;
- (i) year nine means the 12 month period beginning on the eighth anniversary of the entry into force of this Agreement;
- (j) year 10 means the 12 month period beginning on the ninth anniversary of the entry into force of this Agreement;
- (k) year 11 means the 12 month period beginning on the 10th anniversary of the entry into force of this Agreement;
- (l) year 12 means the 12 month period beginning on the 11th anniversary of the entry into force of this Agreement;
- (m) year 13 means the 12 month period beginning on the 12th anniversary of the entry into force of this Agreement;
- (n) year 14 means the 12 month period beginning on the 13th anniversary of the entry into force of this Agreement;
- (o) year 15 means the 12 month period beginning on the 14th anniversary of the entry into force of this Agreement;
- (p) year 16 means the 12 month period beginning on the 15th anniversary of the entry into force of this Agreement;
- (q) year 17 means the 12 month period beginning on the 16th anniversary of the entry into force of this Agreement;

- (r) year 18 means the 12 month period beginning on the 17th anniversary of the entry into force of this Agreement;
- (s) year 19 means the 12 month period beginning on the 18th anniversary of the entry into force of this Agreement;
- (t) year 20 means the 12 month period beginning on the 19th anniversary of the entry into force of this Agreement;
- (u) year 21 means the 12 month period beginning on the 20th anniversary of the entry into force of this Agreement;
- (v) year 22 means the 12 month period beginning on the 21st anniversary of the entry into force of this Agreement;
- (w) year 23 means the 12 month period beginning on the 22nd anniversary of the entry into force of this Agreement;
- (x) year 24 means the 12 month period beginning on the 23rd anniversary of the entry into force of this Agreement and
- (y) year 25 means the 12 month period beginning on the 24th anniversary of the entry into force of this Agreement.

TBT CO-ORDINATOR

1. In the case of Korea, the TBT Co-ordinator shall be the Korean Agency for Technology and Standards or its successor.
2. In the case of the European Union, the TBT Co-ordinator shall be nominated by the European Union and notified to Korea no later than one month after the entry into force of this Agreement.

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ANNEX 6

LISTS OF COMMITMENTS

EU Party

1. List of commitments in conformity with Article 7.7 (Cross-Border Supply)
2. List of commitments in conformity with Article 7.13 (Establishment)
3. List of reservations in conformity with Articles 7.18 (Key Personnel and Graduate Trainees) and 7.19 (Business Service Sellers)

Korea

4. Schedule of Specific Commitments in Conformity with Articles 7.7, 7.13, 7.18 and 7.19
 - A. Schedule of Specific Commitments in Service Sectors
 - B. Schedule of Specific Commitments in Establishment

EU PARTY

LIST OF COMMITMENTS IN CONFORMITY WITH ARTICLE 7.7

(CROSS-BORDER SUPPLY OF SERVICES)

1. The list of commitments below indicates the service sectors liberalised pursuant to Article 7.7 and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Korea in those sectors. The list below is composed of the following elements:

- (a) the first column indicating the sector or sub-sector in which the commitment is undertaken by the EU Party, and the scope of liberalisation to which the reservations apply; and
- (b) the second column describing the applicable reservations.

Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not mentioned in the list below is not committed.

2. In identifying individual sectors and sub-sectors:

- (a) CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25; and
- (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 7.5 and 7.6. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors and need to pass specific examinations, including language examinations), even if not listed, apply in any case to services and service suppliers of Korea.

4. The list below is without prejudice to the feasibility of the cross-border supply of service provided in Article 7.4.3(i) in certain service sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

5. In accordance with Article 7.1.3, the list below does not include measures concerning subsidies granted by a Party.

6. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly to natural or juridical persons.

7. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EU European Union, including all its Member States

ES Spain

EE Estonia

FI Finland

FR France

EL Greece

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL Netherlands

PL Poland

PT Portugal
RO Romania
SK Slovakia
SI Slovenia
SE Sweden
UK United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Real estate For Modes 1 and 2 All Member States except AT, BG, CY, CZ, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None.</p> <p>AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p>Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p>CY: Unbound.</p> <p>CZ: Limitations on real estate acquisition by foreign natural and legal entities. Foreign entities may acquire real property through establishment of Czech legal entities or participation in joint ventures. Acquisition of land by foreign entities is subject to authorisation.</p> <p>DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.</p>

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

Sector or sub-sector	Description of reservations
	<p>EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>FI: (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands.</p> <p>HU: Limitations on acquisition of land and real estate by foreign investors².</p> <p>IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>LT: Unbound for acquisition of land³.</p> <p>MT: The requirements of Maltese legislation and regulations regarding acquisition of real property shall continue to apply.</p> <p>PL: Acquisition of real estate, direct or indirect, by foreigners (a natural or foreign legal persons) requires permission. Unbound for acquisition of state-owned property (i.e. the regulations governing the privatization process).</p> <p>RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through inter vivos acts.</p>

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

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

Sector or sub-sector	Description of reservations
	<p>SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches⁴ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. Ownership of real estate in areas within 10 km from the border by companies in which a majority of capital or voting rights belongs directly or indirectly to juridical persons or nationals of the other Party is subject to special permission.</p> <p>SK: Limitations on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.</p>

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

Sector or sub-sector	Description of reservations
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁵	<p>For Modes 1 and 2</p> <p>AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition.</p> <p>BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "Cour de cassation" in non-criminal cases.</p> <p>BG: Korean lawyers can only provide legal representation services for a Korean national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required.</p> <p>FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'État" is subject to quotas and to a nationality condition.</p> <p>HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.</p> <p>LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>DK: Marketing of legal advice services is reserved to lawyers with a Danish licence to practice and law firms registered in Denmark.</p>
<p>excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels".</p>	

⁵

It includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services.

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

Sector or sub-sector	Description of reservations
	<p>Requirement of a Danish legal examination in order to obtain a Danish licence. SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)</p>	<p>For Mode 1 FR, HU, IT, MT, RO, SI: Unbound. AT: Nationality condition for representation before competent authorities. For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>For Mode 1 BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound. AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.) SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, inter alia, in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency is required for approval. LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania. For Mode 2 None.</p>
<p>c) Taxation Advisory Services (CPC 863)⁶</p>	<p>For Mode 1 AT: Nationality condition for representation before competent authorities. CY: Tax agents must be duly authorised by the Minister of Finance. Authorisation is subject to an economic needs test. The criteria used are analogous to those for granting permission for foreign investment (listed in horizontal section). As these criteria apply to this sub-sector, the employment situation in the sub-sector is always taken into consideration. BG, MT, RO, SI: Unbound. For Mode 2 None.</p>

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

Sector or sub-sector	Description of reservations
<p>d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>For Mode 1 AT: Unbound except for planning services. BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. HU, RO: Unbound for landscape architectural services. For Mode 2 None.</p>
<p>f) Engineering services; and g) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>For Mode 1 AT, SI: Unbound except for pure planning services. BG, CY, EL, IT, MT, PT: Unbound. For Mode 2 None.</p>
<p>h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>For Mode 1 AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
i) Veterinary services (CPC 932)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information (e.g. nutritional, behaviour and pet care) For Mode 2 None.
j) 1. Midwives services (part of CPC 93191) j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Unbound. FI, PL: Unbound except for nurses. For Mode 2 None.

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁷	For Mode 1 AT, BE, BG, DE, CY, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI, UK: Unbound. CZ, LV, LT: Unbound except for mail order. HU: Unbound except for CPC 63211. For Mode 2 None.
B. Computer and Related Services (CPC 84)	For Modes 1 and 2 None.
C. Research and Development Services	
R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁸	None.

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

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

Sector or sub-sector	Description of reservations
R&D services on natural sciences (CPC 851) Interdisciplinary R&D services (CPC 853)	EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
D. Real Estate Services ⁹	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. For Mode 2 None.
b) On a Fee or Contract Basis (CPC 822)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. For Mode 2 None.

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

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

Sector or sub-sector	Description of reservations
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2 None.
F. Other Business Services	
a) Advertising (CPC 871)	For Modes 1 and 2 None.
b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2 None.
c) Management Consulting Services (CPC 865)	For Modes 1 and 2 None.

Sector or sub-sector	Description of reservations
d) Services Related to Management Consulting (CPC 866)	<p>For Modes 1 and 2</p> <p>HU: Unbound for arbitration and conciliation services (CPC 86602).</p>
e) Technical Testing and Analysis Services (CPC 8676)	<p>For Mode 1</p> <p>IT: Unbound for the profession of biologists and chemical analysts.</p> <p>BG, CY, CZ, MT, PL, RO, SK, SE: Unbound.</p> <p>For Mode 2</p> <p>BG, CY, CZ, MT, PL, RO, SK, SE: Unbound.</p>
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	<p>For Mode 1</p> <p>IT: Unbound for activities reserved to agronomists and "periti agrari".</p> <p>EE, MT, RO, SI: Unbound.</p> <p>For Mode 2</p> <p>None.</p>
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	<p>For Mode 1</p> <p>LV, MT, RO, SI: Unbound.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2 AT, BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SK, SI: Unbound.
i) 2. Placement Services (CPC 87202)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound. For Mode 2 AT, BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Unbound.
i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1 AT, BG, CY, CZ, DE, EE, FI, FR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. For Mode 2 AT, BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SK, SI: Unbound.

Sector or sub-sector	Description of reservations
i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	For Modes 1 and 2 All Member States except HU: Unbound. HU: None.
j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 HU: Unbound for CPC 87304, CPC 87305 BE, BG, CY, CZ, ES, EE, FI, FR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound. For Mode 2 HU: Unbound for CPC 87304, CPC 87305 BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Unbound.
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services. For Mode 2 None.

Sector or sub-sector	Description of reservations
1) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: BE, BG, CY, DE, DK, ES, FI, FR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. For internal waterways transport vessels: EU except EE, HU, LV: Unbound. For Mode 2 None.
1) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
1) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None.

Sector or sub-sector	Description of reservations
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	<p>For Mode 1 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>For Mode 2 None.</p>
l) 5. Maintenance and Repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ¹⁰ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	<p>For Modes 1 and 2 None.</p>
m) Building-Cleaning Services (CPC 874)	<p>For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound.</p> <p>For Mode 2 None.</p>

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

Sector or sub-sector	Description of reservations
n) Photographic Services (CPC 875)	For Mode 1 BG, EE, MT, PL: Unbound for the supply of aerial photographic services. LV: Unbound for specialty photographic services. (CPC 87504) For Mode 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None.
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None.
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None.
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 PL: Unbound for services of sworn interpreters. HU, SK: Unbound for official translation and interpretation. For Mode 2 None.

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

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

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
<p>A. Postal and Courier Services</p> <p>(Services relating to the handling¹² of postal items¹³ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium¹⁴, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages¹⁵, (iii) Handling of addressed press products¹⁶, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail,</p>	<p>For Modes 1 and 2</p> <p>None.</p>

¹²

"Handling" refers to activities such as clearance, sorting, transport and delivery.

¹³

"Postal item" refers to items handled by any type of commercial operator, whether public or private.

¹⁴

E.g. letters, postcards.

¹⁵

Books and catalogues are included hereunder.

¹⁶

Journals, newspapers, and periodicals.

Sector or sub-sector	Description of reservations
<p>(v) Express delivery services¹⁷ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange¹⁸</p> <p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams¹⁹, and for the registered mail service used in the course of judicial or administrative procedures.)</p>	

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

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

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

Sector or sub-sector	Description of reservations
(part of CPC 751, part of CPC 71235 ²⁰ and part of CPC 73210 ²¹)	
<p>B. Telecommunications Services</p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	
<p>a) All services consisting of the transmission and reception of signals by any electromagnetic means²², excluding broadcasting²³</p>	<p>For Modes 1 and 2</p> <p>None.</p>

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

²¹ Transportation of mail on own account by air.

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

²³ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ²⁴	<p>For Modes 1 and 2</p> <p>EU: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications.</p> <p>BE: Unbound.</p>
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	<p>For Modes 1 and 2</p> <p>None.</p>

²⁴ These services cover the telecommunications services consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households. These services do not include domestic links (the transmission of those signals from the domestic territory to the domestic territory by satellite).

Sector or sub-sector	Description of reservations
<p>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p> <p>A. Commission Agents' Services</p> <p>a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 6111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Other Commission Agents' Services (CPC 621)</p>	<p>For Modes 1 and 2</p> <p>EU except AT, SI, SE, FI: Unbound for distribution of chemical products, and of precious metals (and stones).</p> <p>AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use.</p> <p>For Mode 1</p> <p>AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.</p> <p>IT: For wholesale trade services, state monopoly on tobacco.</p> <p>BG, FI, PL, RO, SE: Unbound for distribution of alcoholic beverages.</p> <p>AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals.</p> <p>BG, HU, PL: Unbound for commodity brokers' services.</p> <p>FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals.</p>

Sector or sub-sector	Description of reservations
<p>B. Wholesale Trade Services</p> <p>a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 6111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products²⁵)</p>	<p>MT: Unbound for commission agents' services.</p> <p>BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.</p>

²⁵ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

Sector or sub-sector	Description of reservations
<p>C. Retailing Services²⁶</p> <p>Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof</p> <p>(CPC 61112, part of CPC 61113 and part of CPC 6121)</p> <p>Retailing Services of telecommunication terminal equipment</p> <p>(part of CPC 7542)</p> <p>Food retailing services</p> <p>(CPC 631)</p>	

²⁶ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 14.E. and 14.F.

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ²⁷ (CPC 632 excluding CPC 63211 and 63297) D. Franchising (CPC 8929)	
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary Education Services (CPC 921)	For Mode 1 BG, CY, FI, FR, IT, MT, RO, SE, SI: Unbound. For Mode 2 CY, FI, MT, RO, SE, SI: Unbound.

²⁷ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

Sector or sub-sector	Description of reservations
<p>B. Secondary Education Services (CPC 922)</p>	<p>For Mode 1 BG, CY, FI, FR, IT, MT, RO, SE: Unbound.</p> <p>For Mode 2 CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2 LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>
<p>C. Higher Education Services (CPC 923)</p>	<p>For Mode 1 AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>FR: Nationality condition. However, Korean nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach.</p> <p>IT: Nationality condition for service providers to be authorised to issue State recognized diplomas.</p> <p>For Mode 2 AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2 CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p>

Sector or sub-sector	Description of reservations
D. Adult Education Services (CPC 924)	For Modes 1 and 2 CY, FI, MT, RO, SE: Unbound. For Mode 1 AT: Unbound for adult education services by means of radio or television broadcasting.
E. Other education services (CPC 929)	For Modes 1 and 2 AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound.
6. ENVIRONMENTAL SERVICES A. Waste Water Services (CPC 9401) ²⁸ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403)	For Mode 1 EU: Unbound except for consulting services. For Mode 2 None.

²⁸ Corresponds to sewage services.

Sector or sub-sector	Description of reservations
<p>C. Protection of ambient air and climate (CPC 9404)²⁹</p> <p>D. Remediation and clean-up of soil and waters</p> <p>a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)³⁰</p> <p>E. Noise and vibration abatement (CPC 9405)</p> <p>F. Protection of biodiversity and landscape</p> <p>a) Nature and landscape protection services (part of CPC 9406)</p> <p>G. Other environmental and ancillary services (CPC 94090)</p>	

²⁹ Corresponds to cleaning services of exhaust gases.

³⁰ Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
<p data-bbox="284 1688 309 2002">7. FINANCIAL SERVICES</p> <p data-bbox="336 1715 392 2002">A. Insurance and insurance-related services</p>	<p data-bbox="336 1395 362 1603">For Modes 1 and 2</p> <p data-bbox="379 640 405 1603">AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK:</p> <p data-bbox="427 759 453 1603">Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> <li data-bbox="475 232 564 1527">(a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and <li data-bbox="584 1173 609 1527">(b) goods in international transit. <p data-bbox="632 210 813 1603">AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the European Union or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the European Union or by a branch not established in Austria. Exception from the higher premium tax can be granted.</p> <p data-bbox="833 199 954 1603">DK: Compulsory air transport insurance can be underwritten only by firms established in the European Union. No persons or companies (including insurance companies) may, for business purposes in Denmark, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p data-bbox="973 181 1062 1603">DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p>

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

Sector or sub-sector	Description of reservations
	<p>CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. <p>LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) Maritime shipping, commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit, except related to land transport where the risk is located in Lithuania. <p>LV, LT, PL: Unbound for insurance intermediation.</p> <p>FI: Only insurers having their head office in the European Union or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the European Union.</p> <p>HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the European Union is allowed only through a branch office registered in Hungary.</p> <p>IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.</p>

Sector or sub-sector	Description of reservations
	<p>SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p> <p>ES: For actuarial services, residency requirement and three-years relevant experience.</p> <p>For Mode 2</p> <p>AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation.</p> <p>BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with respect to their activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply to international transport involving imports into Italy.</p>
<p>B. Banking and other financial services (excluding insurance)</p> <p>All sub-sectors indicated below</p>	<p>For Mode 1</p> <p>AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>BE: Establishment in Belgium is required for the provision of investment advisory services.</p> <p>BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p>

Sector or sub-sector	Description of reservations
	<p>EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch.</p> <p>EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>IE: The provision of investment services or investment advice requires either (a) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a Korean service supplier has no commercial presence in Ireland and the service is not provided for private individuals), or (b) authorisation in another Member State of the European Union in accordance with the European Union directive on investment and services.</p> <p>IT: Unbound for "promotori di servizi finanziari" (financial salesmen).</p> <p>LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>LT: Commercial presence is required for pension fund management.</p> <p>MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p>

Sector or sub-sector	Description of reservations
	<p>RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issue of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a bank established in Romania.</p> <p>SI:</p> <p>(a) Participation in issue of Treasury bonds, pension fund management: Unbound.</p> <p>(b) All other sub-sectors, except participation in issue of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can offer foreign securities only through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in Slovenia or be branches of foreign investment firms or banks.</p> <p>For Mode 2</p> <p>BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p>

Sector or sub-sector	Description of reservations
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
A. Hospital Services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	<p>For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK, UK: Unbound.</p> <p>For Mode 2 None.</p>
D. Social Services (CPC 933)	<p>For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 BE: Unbound except for convalescent and rest houses and old people's homes.</p>

Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ³¹	<p>For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound except for catering.</p> <p>For Mode 2 None.</p>
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	<p>For Mode 1 BG, HU: Unbound.</p> <p>For Mode 2 None.</p>
C. Tourist Guides Services (CPC 7472)	<p>For Mode 1 BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound.</p> <p>For Mode 2 None.</p>

³¹ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 12.E.a) Ground-handling services.

Sector or sub-sector	Description of reservations
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</p>	
<p>A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)</p>	<p>For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound.</p> <p>For Mode 2 CY, CZ, FI, MT, PL, RO, SK, SI: Unbound.</p> <p>BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); and ancillary theatrical services (CPC 96193).</p> <p>EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.</p> <p>LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).</p>
<p>B. News and Press Agencies Services (CPC 962)</p>	<p>For Mode 1 BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>For Mode 2 BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.</p>

Sector or sub-sector	Description of reservations
C. Libraries, archives museums and other cultural services (CPC 963)	<p>For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>For Mode 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p>
D. Sporting services (CPC 9641)	<p>For Modes 1 and 2 AT: Unbound for ski school services and mountain guide services. BG, CZ, LV, MT, PL, RO, SK: Unbound.</p> <p>For Mode 1 CY, EE: Unbound.</p>
E. Recreation park and beach Services (CPC 96491)	<p>For Modes 1 and 2 None.</p>

Sector or sub-sector	Description of reservations
<p>11. TRANSPORT SERVICES</p> <p>A. Maritime Transport</p> <p>a) International passenger transportation (CPC 7211 less national cabotage transport³²).</p> <p>b) International freight transportation (CPC 7212 less national cabotage transport³³)</p>	<p>For Modes 1 and 2</p> <p>None.</p>

³² Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

³³ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
<p>B. Internal Waterways Transport</p> <p>a) Passenger transportation (CPC 7221 less national cabotage transport³⁴)</p> <p>b) Freight transportation (CPC 7222 less national cabotage transport³⁵)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, a nationality condition for the majority of managing directors, the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of the business shares must be held by citizens of the European Union.</p> <p>BG, CY, CZ, EE, FI, HU, LT, MT, RO, SE, SI, SK: Unbound.</p>

³⁴ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

³⁵ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Mode 1 EU: Unbound. For Mode 2 None.
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122) b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account ³⁶)	For Mode 1 EU: Unbound. For Mode 2 None.
E. Pipeline transport of goods other than fuel ³⁷ (CPC 7139)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.

³⁶ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

³⁷ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

Sector or sub-sector	Description of reservations
12. SERVICES AUXILIARY TO TRANSPORT ³⁸	
<p>A. Services auxiliary to Maritime Transport</p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime freight forwarding Services</p> <p>g) Rental of Vessels with Crew (CPC 7213)</p>	<p>For Mode 1: EU: Unbound* for maritime cargo handling services and pushing and towing services. AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SE, SI, SK: Unbound for rental of vessels with crew.</p> <p>For Mode 2: None.</p>

³⁸ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under I.F.D) 1 to I.F.D) 4.

* Unbound due to lack of technical feasibility.

Sector or sub-sector	Description of reservations
h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (part of CPC 749)	

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterways transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>EU: Unbound for pushing and towing services.</p> <p>For Mode 1</p> <p>AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew.</p>

Sector or sub-sector	Description of reservations
<p>C. Services auxiliary to rail transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1</p> <p>EU: Unbound for pushing and towing services.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
<p>D. Services auxiliary to road transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Commercial Road Vehicles with Operators (CPC 7124)</p> <p>e) Supporting services for road transport (CPC 744)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1 AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of commercial road vehicles with operators.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	<p>For Mode 1 EU: Unbound except for catering.</p> <p>For Mode 2 BG, CY, CZ, HU, MT, PL, RO, SK SI: Unbound.</p>
b) Storage and warehouse services (part of CPC 742)	<p>For Modes 1 and 2 None.</p>
c) Freight transport agency services (part of CPC 748)	<p>For Modes 1 and 2 None.</p>

Sector or sub-sector	Description of reservations
<p>d) Rental of aircraft with crew (CPC 734)</p>	<p>For Mode 1 and 2</p> <p>EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>By exception, aircraft registered in Korea may be leased by a Korean air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.</p>
<p>e) Sales and Marketing</p> <p>f) Computer Reservations System</p>	<p>For Modes 1 and 2</p> <p>EU: Where air carriers of the European Union are not accorded equivalent treatment³⁹ to that provided in the European Union by CRS services suppliers in Korea, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Korea, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Korea by the CRS services suppliers in the European Union, or to the CRS services suppliers of Korea by the air carriers in the European Union.</p>

³⁹ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ⁴⁰ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.
13. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	All Member States except AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

⁴⁰ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

Sector or sub-sector	Description of reservations
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁴¹	For Modes 1 and 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound. For Mode 2 None.

⁴¹ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	<p>For Mode 1: EU: Unbound for wholesale trade services of electricity, steam and hot water.</p> <p>For Mode 2 None.</p>
E. Retailing Services of motor fuel (CPC 613)	<p>For Mode 1: EU: Unbound.</p> <p>For Mode 2 None.</p>
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	<p>For Mode 1: EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order).</p> <p>For Mode 2 None.</p>
G. Services incidental to energy distribution (CPC 887)	<p>For Mode 1: EU: Unbound except for consultancy services (none for consultancy services).</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1: EU: Unbound. For Mode 2 None.
b) Hairdressing services (CPC 97021)	For Mode 1: EU: Unbound. For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: EU: Unbound. For Mode 2 None.
d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1: EU: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁴² (CPC ver. 1.0 97230)	For Mode 1: EU: Unbound. For Mode 2 None.
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

⁴² Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical and Dental services, 1.A.i) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

EU PARTY

LIST OF COMMITMENTS IN CONFORMITY WITH ARTICLE 7.13

(ESTABLISHMENT)

1. The list of commitments below indicates the economic activities liberalised pursuant to Article 7.13 and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of Korea in those activities. The list below is composed of the following elements:

- (a) the first column indicating the sector or sub-sector in which the commitment is undertaken by the EU Party, and the scope of liberalisation to which the reservations apply; and
- (b) the second column describing the applicable reservations.

Establishment in sectors or sub-sectors covered by this Agreement and not mentioned in the list below is not committed.

2. In identifying individual sectors and sub-sectors:

- (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
- (b) CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25; and
- (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 7.11 and 7.12. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to establishments and investors of Korea.

4. In accordance with Article 7.1.3, the list below does not include measures concerning subsidies granted by a Party.

5. Notwithstanding Article 7.11, non-discriminatory requirements as regards the type of legal form of an establishment do not need to be specified in the below list of commitments on establishment in order to be maintained or adopted by the EU Party.

6. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

7. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EU European Union, including all its Member States

ES Spain

EE Estonia

FI Finland

FR France

EL Greece

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania
LU Luxembourg
MT Malta
NL Netherlands
PL Poland
PT Portugal
RO Romania
SK Slovakia
SI Slovenia
SE Sweden
UK United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Real estate</p> <p>All Member States except AT, BG, CY, CZ, DK, EE, EL, FI, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK: None</p> <p>AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>BG: Foreign natural and juridical persons (incl. through a branch) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land.</p> <p>Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p>Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p>CY: Unbound.</p> <p>CZ: Limitations on real estate acquisition by foreign natural and legal entities. Foreign entities may acquire real property through establishment of Czech legal entities or participation in joint ventures. Acquisition of land by foreign entities is subject to authorisation.</p> <p>DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.</p>

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

Sector or sub-sector	Description of reservations
	<p>EE: Unbound for acquisition of agricultural and forest land².</p> <p>EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>FI: (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any juridical person, without permission by the competent authorities of the Åland Islands.</p> <p>HU: Limitations on acquisition of land and real estate by foreign investors³.</p> <p>IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>LV: Unbound in relation to acquisition of land; land lease not exceeding 99 years permitted.</p> <p>LT: Unbound for acquisition of land⁴.</p> <p>MT: The requirements of Maltese legislation and regulations regarding acquisition of real property shall continue to apply.</p>

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

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

⁴ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	<p>PL: Acquisition of real estate, direct or indirect, by foreigners (a natural or foreign legal persons) requires permission Unbound for acquisition of state-owned property (i.e. the regulations governing the privatization process).</p> <p>RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through inter vivos acts.</p> <p>SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches⁵ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established. Ownership of real estate in areas within 10 km from the border by companies in which a majority of capital or voting rights belongs directly or indirectly to juridical persons or nationals of the other Party is subject to special permission.</p> <p>SK: Limitations on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.</p>
ALL SECTORS	<p>Public utilities</p> <p>EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators^{6,7}.</p>

⁵ According to the Law on Commercial Companies, a branch established in the Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

⁶ Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical. To facilitate comprehension, specific footnotes in this list of commitments will indicate in an illustrative and non-exhaustive way those sectors where public utilities play a major role.

⁷ This limitation does not apply to telecommunications services and to computer and related services.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p data-bbox="288 1346 312 1601">Types of establishment</p> <p data-bbox="333 174 424 1601">EU: Treatment accorded to subsidiaries (of Korean companies) formed in accordance with the law of the Member States of the European Union and having their registered office, central administration or principal place of business within the European Union is not extended to branches or agencies established in the Member States of the European Union by Korean companies⁸.</p> <p data-bbox="443 994 467 1601">BG: Establishment of branches is subject to authorisation.</p> <p data-bbox="486 465 510 1601">EE: At least half of the members of the management board shall have their residence in the European Union.</p> <p data-bbox="529 174 748 1601">FI: A Korean carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the European Union. For all sectors except telecommunications services, nationality and residency are required for at least half of the ordinary and deputy members of the board of directors; however exemptions may be granted to certain companies. For telecommunications services, permanent residency is required for half of the founders and half of the members of the board of directors. If the founder is a juridical person, that juridical person is also subject to a residency requirement. If a Korean organisation intends to carry on business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required for a Korean organisation or a natural person who is not a citizen of the European Union.</p> <p data-bbox="767 275 823 1601">IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities.</p> <p data-bbox="842 262 898 1601">BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office.</p>

⁸ In accordance with Article 54 of the Treaty on the Functioning of the European Union, these subsidiaries are considered as juridical persons of the European Union. To the extent that they have a continuous and effective link with the economy of the European Union, they are beneficiaries of the EU internal market, which includes, *inter alia*, the freedom to establish and to provide services in all Member States of the European Union.

Sector or sub-sector	Description of reservations
	<p>PL: With the exception of financial services, unbound for branches. Korean investors can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership).</p> <p>RO: The sole administrator or the chairman of the board of administration as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>SE: A Korean company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. Building projects with a duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company (joint stock company) may be established by one or several founders. The founder or founders shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden. Corresponding conditions apply to establishment of all other types of legal entities. At least 50 percent of the members of the board shall reside in Sweden. Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint, and register with the local authority, a resident representative responsible for such activities. Residency condition might be waived if it can be proved that they are not necessary in a given case.</p> <p>SI: The establishment of branches by Korean companies is conditioned with the registration of the parent company in a court register in the country of origin for at least one year.</p> <p>SK: A Korean natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.</p>

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Investment</p> <p>ES: Investment in Spain by foreign governments and foreign public entities⁹, directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorisation by the government.</p> <p>BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 percent, the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling Korean participation require permission for a) prospecting, development or extraction of natural resources from the territorial seas, the continental shelf or the exclusive economic zone and b) acquisition of a controlling equity interests in companies engaged in any of the activities specified under "a)".</p> <p>FR: Korean purchases exceeding 33.33 percent of the shares of capital or voting rights in existing French enterprises, or 20 percent in publicly quoted French companies, are subject to the following regulations:</p> <ul style="list-style-type: none"> - investments of less than 7.6 million Euros in French enterprises with a turnover not exceeding 76 million Euros are free, after a delay of 15 days following prior notification and verification that these amounts are met; - after a period of one month following prior notification, authorisation is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. <p>Foreign participation in newly privatised companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not a holder of a permanent residence permit.</p>

⁹ Such investment tends to imply not only economic interests, but also non-economic interests for these entities.

Sector or sub-sector	Description of reservations
	<p>FI: Acquisition of shares by Korean owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees, with a turnover exceeding 168 million Euros or with a balance sheet total¹⁰ exceeding 168 million Euros) is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardized. These limitations do not apply to telecommunications services.</p> <p>HU: Unbound for Korean participation in newly privatised companies.</p> <p>IT: Exclusive rights may be granted to or maintained in respect of newly-privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of five years from the date of entry into force of this Agreement, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.</p>
ALL SECTORS	<p>Geographical zones</p> <p>FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.</p>

¹⁰ Total sum of assets, or total sum of debts plus capital.

Sector or sub-sector	Description of reservations
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ¹¹	AT, HU, MT, RO: Unbound for agricultural activities. CY: The participation of Korean investors is allowed only up to 49%. FR: The establishment of agricultural enterprises by Korean nationals and the acquisition of vineyards by Korean investors are subject to authorisation. IE: Establishment by Korean residents in flour milling activities is subject to authorisation.
B Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ¹²	BG: Unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev 3.1: 0501, 0502) excluding advisory and consultancy services ¹³	Unbound.

¹¹ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

¹² Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

¹³ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

Sector or sub-sector	Description of reservations
<p>3. MINING AND QUARRYING¹⁴</p> <p>A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)</p> <p>B. Extraction of crude petroleum and natural gas¹⁵ (ISIC rev 3.1: 1110)</p> <p>C. Mining of metal ores (ISIC rev 3.1: 13)</p> <p>D. Other mining and quarrying (ISIC rev 3.1: 14)</p>	<p>EU: Unbound for juridical persons controlled¹⁶ by natural or juridical persons of a non-European Union country which accounts for more than 5% of the European Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas.</p>

¹⁴ The horizontal limitation on public utilities applies.

¹⁵ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 19.A.

¹⁶ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 percent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
4. MANUFACTURING ¹⁷	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None
C. Manufacture of textiles (ISIC rev 3.1: 17)	None
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None

¹⁷ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

Sector or sub-sector	Description of reservations
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None
H. Publishing, printing and reproduction of recorded media ¹⁸ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ¹⁹)	IT: Nationality condition for owners of publishing and printing companies.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.

¹⁸

The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

¹⁹

Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

Sector or sub-sector	Description of reservations
J. Manufacture of refined petroleum products ²⁰ (ISIC rev 3.1: 232)	EU: Unbound for juridical persons controlled ²¹ by natural or juridical persons of a non-European Union country which accounts for more than 5% of the European Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None.

²⁰ The horizontal limitation on public utilities applies.

²¹ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 percent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.

Sector or sub-sector	Description of reservations
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.

Sector or sub-sector	Description of reservations
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ²² (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ²³	EU: Unbound.

²² The horizontal limitation on public utilities applies.

²³ Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

Sector or sub-sector	Description of reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ²⁴	EU: Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ²⁵	EU: Unbound for juridical persons controlled ²⁶ by natural or juridical persons of a non-European Union country which accounts for more than 5% of the European Union's oil or natural gas imports. Unbound for direct branching (incorporation is required).

²⁴ Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis, and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

²⁵ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

²⁶ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 percent of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ²⁷	<p>AT: Korean lawyers' (who must be fully qualified in Korea) equity participation and shares in the operating results of any law firm may not exceed 25 percent. They may not have decisive influence in decision making.</p> <p>BE: Quotas apply for representation before the "Cour de cassation" in non-criminal cases.</p> <p>FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'État" is subject to quotas.</p>
excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels".	<p>DK: Only lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>FR: Some types of legal form ("association d'avocats" and "société en participation d'avocat") are reserved to lawyers fully admitted to the Bar in France. In a law firm providing services in respect of French or EU law, at least 75% of the partners holding 75% of the shares shall be lawyers fully admitted to the Bar in France.</p> <p>HU: Commercial presence should take the form of partnership with a Hungarian barrister (ügyvéd) or a barrister's office (ügyvédi iroda), or a representative office.</p> <p>PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.</p>

²⁷ Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, inter alia, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>AT: Korean accountants' (who must be authorised according to the law of Korea) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 percent, if they are not members of the Austrian Professional Body.</p> <p>CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>AT: Korean auditors' (who must be authorised according to the law of Korea) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 percent, if they are not members of the Austrian Professional Body.</p> <p>CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>CZ and SK: At least 60 percent of capital share or voting rights are reserved to nationals.</p> <p>DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.</p> <p>FI: Residency requirement for at least one of the auditors of a Finnish liability company.</p> <p>LV: In a commercial company of sworn auditors more than 50 percent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the European Union.</p> <p>LT: Not less than 75% of shares should belong to auditors or auditing companies of the European Union.</p> <p>SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, inter alia, in all limited companies. Only such persons may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency is required for approval.</p> <p>SI: The share of foreign persons in auditing companies may not exceed 49 percent of the equity.</p>

Sector or sub-sector	Description of reservations
c) Taxation Advisory Services (CPC 863) ²⁸	<p>AT: Korean tax advisors' (who must be authorised according to the law of Korea) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 percent. This limitation applies only to non-members of the Austrian Professional Body.</p> <p>CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p>
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	<p>BG: For projects of national or regional significance, Korean investors have to act in partnership with or, as subcontractors of, local investors.</p> <p>LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree is required.</p>
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	<p>BG: For projects of national or regional significance, Korean investors have to act in partnership with or, as subcontractors of, local investors.</p>

²⁸ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
<p>h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>CY, EE, FI, MT: Unbound. AT: Unbound except for dental services and for psychologists and psychotherapists, and none for dental services and for psychologists and psychotherapists. DE: An economic needs test when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. FR: While other types of legal form are available for investors of the European Union, Korean investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region. BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services. SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy. UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p>
<p>i) Veterinary services (CPC 932)</p>	<p>AT, CY, EE, MT, SI: Unbound. BG: Economic needs test. Main criteria: population and density of existing business. HU: Economic needs test. Main criteria: labour market conditions in the sector. FR: Provision through "société d'exercice libéral" or "société civile professionnelle" only.</p>

Sector or sub-sector	Description of reservations
j) 1. Midwives services (part of CPC 93191)	<p>BG, CZ, FI, HU, MT, SI, SK: Unbound.</p> <p>FR: While other types of legal form are available for investors of the European Union, Korean investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle".</p> <p>LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p>
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	<p>AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutritionists.</p> <p>BG, MT: Unbound.</p> <p>FI, SI: Unbound for physiotherapists and paramedical personnel.</p> <p>FR: While other types of legal form are available for investors of the European Union, Korean investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle".</p> <p>LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p> <p>LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.</p>
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ²⁹	<p>AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound.</p> <p>BE, DE, DK, EE, ES, FR, IT, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p>

²⁹ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
B. Computer and Related Services (CPC 84)	None.
C. Research and Development Services ³⁰	
a) R&D services on natural sciences (CPC 851)	EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
b) R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ³¹	None.
c) Interdisciplinary R&D services (CPC 853)	EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.

³⁰ The horizontal limitation on public utilities applies.

³¹ Part of CPC 85201, which is to be found under 6.A.h. Medical and Dental services.

Sector or sub-sector	Description of reservations
D. Real Estate Services ³²	
a) Involving Own or Leased Property (CPC 821)	None.
b) On a Fee or Contract Basis (CPC 822)	None.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	<p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment.</p> <p>LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania.</p> <p>SE: In the case of Korean ownership interests in a ship, proof of dominating Swedish operating influence must be shown to fly the Swedish flag.</p>
b) Relating to Aircraft (CPC 83104)	<p>EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the carrier or elsewhere in the European Union. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances.</p>

³² The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
e) Relating to personal and household goods (CPC 832)	None, except that BE and FR are unbound for CPC 83202.
f) Telecommunications equipment rental (CPC 7541)	None.
F. Other Business Services	
a) Advertising (CPC 871)	None.
b) Market Research and Opinion Polling (CPC 864)	None.

Sector or sub-sector	Description of reservations
c) Management Consulting Services (CPC 865)	None.
d) Services Related to Management Consulting (CPC 866)	HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services ³³ (CPC 8676)	None.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	None.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None.

³³ The horizontal limitation on public utilities applies to technical testing and analysis services, which are compulsory for the granting of marketing authorisations or for utilisation authorisations (e.g. car inspection, food inspection).

Sector or sub-sector	Description of reservations
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. ES: State monopoly.
i) 2. Placement Services (CPC 87202)	AT, BG, CY, CZ, EE, FI, LV, LT, MT, PL, PT, RO, SK: Unbound. BE, ES, FR, IT: State monopoly. DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market.
i) 3. Supply Services of office support personnel (CPC 87203)	AT, BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. IT: State monopoly.
i) 4. Model agency Services (part of CPC 87209)	None.

Sector or sub-sector	Description of reservations
i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	All Member States except HU: Unbound. HU: None.
j) 1. Investigation Services (CPC 87301)	BE, BG, CY, CZ, DE, ES, EE, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	DK: Nationality and residency requirements for members of the board. Unbound for the supply of airport guard services. BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. ES: Access is subject to prior authorisation. In granting the authorisation, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order.
k) Related Scientific and Technical Consulting Services ³⁴ (CPC 8675)	FR: Foreign investors are required to have a specific authorisation for exploration and prospection services.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.

³⁴ The horizontal limitation on public utilities applies to certain activities related to mining (e.g. minerals, oil, and gas).

Sector or sub-sector	Description of reservations
I) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	LV: State monopoly. SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
I) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
I) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.
I) 5. Maintenance and Repair services of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ³⁵ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

³⁵ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6. F. I) 1. to 6. F. I) 4.

Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
m) Building-Cleaning Services (CPC 874)	None
n) Photographic Services (CPC 875)	None.
o) Packaging Services (CPC 876)	None.
p) Printing and Publishing (CPC 88442)	LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches). PL: Nationality requirement for the editor-in-chief of newspapers and journals. SE: A residency requirements for publisher and owner of publishing and printing companies.
q) Convention Services (part of CPC 87909)	None.
r) 1. Translation and Interpretation Services (CPC 87905)	DK: Authorisation for authorised public translators and interpreters may limit the scope of their activity. PL: Unbound for the supply of sworn interpretation services. BG, HU, SK: Unbound for official translation and interpretation.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.

Sector or sub-sector	Description of reservations
r) 3. Collection Agency Services (CPC 87902)	IT, PT: Nationality condition for investors.
r) 4. Credit reporting services (CPC 87901)	BE: For consumer credit databanks, a nationality condition for investors. IT, PT: A nationality condition for investors.
r) 5. Duplicating services (CPC 87904) ³⁶	None.
r) 6. Telecommunications consulting services (CPC 7544)	None.
r) 7. Telephone answering services (CPC 87903)	None.

³⁶ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

Sector or sub-sector	Description of reservations
7. COMMUNICATION SERVICES	
<p>A. Postal and Courier Services</p> <p>(Services relating to the handling³⁷ of postal items³⁸ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium³⁹, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages⁴⁰, iii) Handling of addressed press products⁴¹,</p>	None.

³⁷

"Handling" refers to activities such as clearance, sorting, transport and delivery.

³⁸

"Postal item" refers to items handled by any type of commercial operator, whether public or private.

³⁹

E.g. letters, postcards.

⁴⁰

Books and catalogues are included hereunder.

⁴¹

Journals, newspapers and periodicals.

Sector or sub-sector	Description of reservations
<p>(iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services⁴² for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, and (vii) Document exchange⁴³.</p> <p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams⁴⁴, and for the registered mail service used in the course of judicial or administrative procedures.)</p>	

⁴² Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, and confirmation of receipt.

⁴³ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. "Postal item" refers to items handled by any type of commercial operator, whether public or private.

⁴⁴ "Items of correspondence" means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

Sector or sub-sector	Description of reservations
(part of CPC 751, part of CPC 71235 ⁴⁵ and part of CPC 73210 ⁴⁶)	
<p>B. Telecommunications Services</p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	
<p>a) All services consisting of the transmission and reception of signals by any electromagnetic means⁴⁷, excluding broadcasting⁴⁸</p>	None ⁴⁹

⁴⁵ Transportation of postal and courier items on own account by any land mode.

⁴⁶ Transportation of mail on own account by air.

⁴⁷ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and Related Services.

⁴⁸ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁴⁹ For clarification purposes, some Member States of the European Union maintain public participation in certain telecommunication operators. Those Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.

Sector or sub-sector	Description of reservations
b) Satellite broadcast transmission services ⁵⁰	EU: Service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications. BE: Unbound.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	None.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below ⁵¹	AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices, and of toxic substances. For the distribution of pharmaceutical products and tobacco products, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union. FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.

⁵⁰ These services cover the telecommunications services consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

⁵¹ The horizontal limitation on public utilities applies to the distribution of chemical products, of pharmaceuticals, of products for medical use such as medical and surgical devices, medical substances and objects for medical use, of military equipment and precious metals (and stones) and, in some Member States of the European Union, also to the distribution of tobacco and tobacco products and of alcoholic beverages.

Sector or sub-sector	Description of reservations
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.

Sector or sub-sector	Description of reservations
<p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products⁵²)</p>	<p>FR, IT: State monopoly on tobacco. FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p>
<p>C. Retailing Services⁵³ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 61113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)</p>	<p>ES, FR, IT: State monopoly on tobacco. BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. IE, SE: Unbound for the retail sale of alcoholic beverages. SE: Authorisation for temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale may be subject to an economic needs test. Main criteria: impact on existing stores in the geographic area in question.</p>

⁵² These services, which include CPC 62271, are to be found in ENERGY SERVICES under 19.D.

⁵³ Does not include maintenance and repair services which are to be found in BUSINESS SERVICES under 6.B. and 6.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E. and 19.F.

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁵⁴ (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	EU: Participation of private operators in the education network is subject to concession. AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting.
B. Secondary Education Services (CPC 922)	BG: Unbound for the supply of primary and/or secondary education services by foreign natural persons and associations, and for the supply of higher education services.
C. Higher Education Services (CPC 923)	CZ, SK: Nationality condition for the majority of members of the board. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 923 10). CY, FI, MT, RO, SE: Unbound.

⁵⁴ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or sub-sector	Description of reservations
D. Adult Education Services (CPC 924)	<p>EL: A nationality condition for the majority of members of the board in primary and secondary schools. Unbound for higher education institutions granting recognised State diplomas.</p> <p>ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments.</p> <p>HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licenses.</p> <p>LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p> <p>SI: Unbound for primary schools. Nationality condition for the majority of members of the board in secondary and high schools.</p>
E. Other education services (CPC 929)	<p>AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound.</p> <p>CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for the majority of members of the board.</p>

Sector or sub-sector	Description of reservations
<p>11. ENVIRONMENTAL SERVICES⁵⁵</p> <p>A. Waste Water Services (CPC 9401)⁵⁶</p> <p>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</p> <p>a) Refuse Disposal Services (CPC 9402)</p> <p>b) Sanitation and Similar Services (CPC 9403)</p> <p>C. Protection of ambient air and climate (CPC 9404)⁵⁷</p>	<p>None.</p>

⁵⁵ The horizontal limitation on public utilities applies.

⁵⁶ Corresponds to sewage services.

⁵⁷ Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
<p>D. Remediation and clean up of soil and waters</p> <p>a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)⁵⁸</p> <p>E. Noise and vibration abatement (CPC 9405)</p> <p>F. Protection of biodiversity and landscape</p> <p>a) Nature and landscape protection services (part of CPC 9406)</p> <p>G. Other environmental and ancillary services (CPC 9409)</p>	

⁵⁸ Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
<p>12. FINANCIAL SERVICES</p> <p>A. Insurance and insurance-related services</p>	<p>AT: The licence for branch offices of Korean insurers shall be denied if the insurer in Korea does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.</p> <p>BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a Korean insurer must have been authorised to operate in the same classes of insurance in Korea for at least five years.</p> <p>EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.</p> <p>FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. Korean insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>BG, PL: Local incorporation (no branches) required for insurance intermediaries.</p> <p>PT: In order to establish a branch in Portugal, Korean insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union.</p> <p>SK: Korean nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in Slovakia (no branches).</p> <p>SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches).</p> <p>SE: Insurance broking undertakings not incorporated in Sweden may be established only through a branch.</p>

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	<p>EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of unit trusts and investment companies.</p> <p>BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors.</p> <p>CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches).</p> <p>HU: Branches of Korean institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year.</p> <p>IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another Member State of the European Union (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (b) be authorised in another Member State of the European Union in accordance with the European Union directive on investment and services.</p>

Sector or sub-sector	Description of reservations
	<p>IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under the legislations of the European Union, the trustee/ depository is required to be incorporated in Italy or in another Member State of the European Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the European Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms, and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets.</p> <p>PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the European Union (unbound for direct branching from non-European Union countries).</p> <p>RO: Branches of foreign institutions are not allowed to provide asset management services.</p> <p>SK: Investment services in Slovakia can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches).</p> <p>SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds).</p> <p>SE: A founder of a savings bank shall be a natural person resident in the European Union.</p>

Sector or sub-sector	Description of reservations
<p>13. HEALTH SERVICES AND SOCIAL SERVICES⁵⁹ (only privately funded services)</p> <p>A. Hospital Services (CPC 9311)</p> <p>B. Ambulance Services (CPC 93192)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p> <p>D. Social Services (CPC 933)</p>	<p>EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.</p> <p>AT, SI: Unbound for ambulance services.</p> <p>BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services.</p> <p>CY, CZ, FI, MT, SE, SK: Unbound.</p> <p>HU: Unbound for social services.</p> <p>PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services.</p> <p>BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services other than convalescent and rest houses and old people's homes.</p>

⁵⁹ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁶⁰	<p>BG: Incorporation is required (no branches).</p> <p>IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments.</p>
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	<p>BG: Unbound for direct branching (incorporation is required).</p> <p>PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches).</p>
C. Tourist Guides Services (CPC 7472)	None.

⁶⁰ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 17.E.a) Ground-handling services.

Sector or sub-sector	Description of reservations
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	<p>CY, CZ, FI, MT, PL, RO, SI, SK: Unbound.</p> <p>BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 9619I), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192), and ancillary theatrical services (CPC 96193).</p> <p>EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.</p> <p>LV: Unbound except for cinema theatre operation services (part of CPC 96199).</p>
B. News and Press Agencies Services (CPC 962)	<p>FR: Foreign participation in companies publishing publications in the French language may not exceed 20 percent of the capital or of voting rights in the company. Press agencies: Unbound, except that Korean press agencies may establish a branch or office in France for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news.</p> <p>BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>PT: News companies, incorporated in Portugal in the juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stocks.</p>
C. Libraries, archives, museums and other cultural services ⁶¹ (CPC 963)	<p>BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.</p>

⁶¹ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	AT, SI: Unbound for ski school services and mountain guide services. BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach Services (CPC 96491)	None.
16. TRANSPORT SERVICES	
A. Maritime Transport ⁶²	

⁶² The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.

Sector or sub-sector	Description of reservations
a) International passenger transportation (CPC 7211 less national cabotage transport ⁶³). b) International freight transportation (CPC 7212 less national cabotage transport ⁶⁴)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

⁶³ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

⁶⁴ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
<p>B. Internal Waterways Transport</p> <p>a) Passenger transportation (CPC 7221 less national cabotage transport⁶⁵)</p> <p>b) Freight transportation (CPC 7222 less national cabotage transport⁶⁶)</p>	<p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, nationality condition for the managing board and the supervisory board. Registered company or permanent establishment in Austria is required. In addition, the majority of business shares must be held by the citizens of the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required).</p> <p>HU: Participation of the State may be required in an establishment.</p> <p>FI: Services can be provided only by ships operating under the Finnish flag.</p>

⁶⁵ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

⁶⁶ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union.

Sector or sub-sector	Description of reservations
C. Rail Transport ⁶⁷ a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	BG: Unbound for direct branching (incorporation is required).

⁶⁷ The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
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Sector or sub-sector	Description of reservations
D. Road Transport ⁶⁸ a) Passenger Transportation (CPC 7121 and CPC 7122)	<p>EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator.</p> <p>EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required).</p> <p>FI, LV: Authorisation is required, not extended to foreign registered vehicles.</p> <p>LV and SE: Requirement for established entities to use vehicles with national registration.</p> <p>ES: Economic needs test for CPC 7122. Main criteria: local demand.</p> <p>IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>FR : Unbound for intercity bussing services.</p>

⁶⁸ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
b) Freight Transportation ⁶⁹ (CPC 7123, excluding transportation of postal and courier items on own account ⁷⁰).	AT, BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation is required, not extended to foreign registered vehicles. LV and SE: Requirement for established entities to use vehicles with national registration. IT, SK: Economic needs test. Main criteria: local demand.
E. Pipeline transport of goods other than fuel ^{71,72} (CPC 7139)	AT: Exclusive rights can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.

⁶⁹ The horizontal limitation on public utilities applies in some Member States.

⁷⁰ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and Courier Services.

⁷¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

⁷² The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ⁷³	
<p>A. Services auxiliary to Maritime Transport⁷⁴</p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime Freight Forwarding Services</p>	<p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>IT: Economic needs test⁷⁵ for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment</p> <p>BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, Korean shipping companies have the right to establish branch offices which may act as agents for their principal offices. Services auxiliary to Maritime Transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag.</p> <p>SI: Only juridical persons established in the Slovenia (no branches) can perform customs clearance.</p> <p>FI: Services can be provided only by ships operating under the Finnish flag.</p>

⁷³ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.I) 1. to 6.F.I) 4.

⁷⁴ The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain, and to pushing and towing services.

⁷⁵ This measure is applied on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport⁷⁶</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterways transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights to operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as a legal person, nationality condition for the managing board and the supervisory board. Registration of a company or permanent establishment in Austria is required. In addition, the majority of business shares must be held by the citizens of the European Union, except for storage and warehouse services, freight transport agency services, and pre-shipment inspection.</p> <p>BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent.</p> <p>HU: Participation of the State may be required in an establishment, except for storage and warehouse services.</p> <p>FI: Services can be provided only by ships operating under the Finnish flag.</p> <p>SI: Only juridical persons established in the Slovenia (no branches) can perform customs clearance.</p>

⁷⁶ The horizontal limitation on public utilities applies to port services, to other auxiliary services requiring the use of the public domain and to pushing and towing services.

Sector or sub-sector	Description of reservations
<p>C. Services auxiliary to rail transport⁷⁷</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent.</p> <p>SI: Only juridical persons established in the Slovenia (no branches) can perform customs clearance.</p>

⁷⁷ The horizontal limitation on public utilities applies when the services require the use of the public domain.

Sector or sub-sector	Description of reservations
<p>D. Services auxiliary to road transport⁷⁸</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Commercial Road Vehicles with Operators (CPC 7124)</p> <p>e) Supporting services for road transport equipment (CPC 744)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the European Union, and to juridical persons of the European Union having their headquarters in the European Union.</p> <p>BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 percent.</p> <p>FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles.</p> <p>SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p>

⁷⁸ The horizontal limitation on public utilities applies when the services require the use of the public domain.

Sector or sub-sector	Description of reservations
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering)	<p>EU: Unbound, except for National Treatment. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.</p> <p>BG: Unbound for direct branching (incorporation is required).</p>
b) Storage and warehouse services (part of CPC 742)	<p>BG: Unbound for direct branching (incorporation is required).</p> <p>PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.</p>
c) Freight transport agency services (part of CPC 748)	<p>CY, CZ, HU, MT, PL, RO, SK: Unbound.</p> <p>BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 percent limitation on equity participation and through branches.</p> <p>SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p>
d) Rental of aircraft with crew (CPC 734)	<p>EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the European Union.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p>

Sector or sub-sector	Description of reservations
e) Sales and Marketing f) Computer Reservations System	EU: Where air carriers of the European Union are not accorded equivalent treatment ⁷⁹ to that provided in the European Union by CRS services suppliers in Korea, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Korea, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Korea by the CRS services suppliers in the European Union, or to the CRS services suppliers of Korea by the air carriers in the European Union. BG: Unbound for direct branching (incorporation is required).
F. Services auxiliary to pipeline transport of goods other than fuel ⁸⁰ a) Storage and warehouse services of goods other than fuel transported by pipelines ⁸¹ (part of CPC 742)	None.
18. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	All Member States except AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

⁷⁹ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union.

⁸⁰ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

⁸¹ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
19. ENERGY SERVICES	
A. Services Incidental to Mining ⁸² (CPC 883) ⁸³	None.
B. Pipeline Transportation of fuels ⁸⁴ (CPC 7131)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.
C. Storage and warehouse services of fuels transported through pipelines ⁸⁵ (part of CPC 742)	PL: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).

⁸² The horizontal limitation on public utilities applies.

⁸³ Includes the following services rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services and plugging and abandoning of wells.

Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

⁸⁴ The horizontal limitation on public utilities applies.

⁸⁵ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
<p>D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water⁸⁶</p>	<p>EU: Unbound for wholesale trade services of electricity, steam and hot water.</p>
<p>E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water⁸⁷</p>	<p>EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.</p>
<p>G. Services incidental to energy distribution⁸⁸ (CPC 887)</p>	<p>AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, and none for consultancy services. SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.</p>

⁸⁶ The horizontal limitation on public utilities applies.

⁸⁷ The horizontal limitation on public utilities applies.

⁸⁸ Except for consulting services, the horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
b) Hairdressing services (CPC 97021)	IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
d) Other beauty treatment services n.e.c (CPC 97029)	IT: An economic needs test applies on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.

Sector or sub-sector	Description of reservations
e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁸⁹ ⁹⁰ (CPC ver. 1.0 97230)	None.
f) Telecommunications connection services (CPC 7543)	None.

⁸⁹ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and Health Services (13.A and 13.C).

⁹⁰ The horizontal limitation on public utilities applies to spa services and non-therapeutical massages provided in domains of public utility such as certain water sources.

EU PARTY

LIST OF RESERVATIONS IN CONFORMITY WITH ARTICLES 7.18 AND 7.19

(KEY PERSONNEL AND GRADUATE TRAINEES AND BUSINESS SERVICE SELLERS)

1. The list of reservations below indicates the economic activities liberalised pursuant to Articles 7.7 and 7.13 for which limitations on key personnel and graduate trainees in accordance with Articles 7.18 and 7.19 apply and specifies such limitations. The list below is composed of the following elements:

- (a) the first column indicating the sector or sub-sector in which limitations apply; and
- (b) the second column describing the applicable limitations.

The EU Party does not undertake any commitment for key personnel in economic activities which are not liberalised (remain unbound) pursuant to Article 7.13.

2. In identifying individual sectors and sub-sectors:

- (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
- (b) CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25; and
- (c) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.

3. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.

4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Articles 7.18 and 7.19. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to key personnel and graduate trainees of Korea.

5. All requirements of the laws and regulations of the EU Party regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.

6. In accordance with Article 7.1.3, the list below does not include measures concerning subsidies granted by a Party.

7. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

8. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

9. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

10. The following abbreviations are used in the list below:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EU European Union, including all its Member States

ES Spain

EE Estonia

FI Finland

FR France

EL Greece

HU Hungary
IE Ireland
IT Italy
LV Latvia
LT Lithuania
LU Luxembourg
MT Malta
NL Netherlands
PL Poland
PT Portugal
RO Romania
SK Slovakia
SI Slovenia
SE Sweden
UK United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Economic needs test</p> <p>BG, HU: Economic needs tests are required for graduate trainees¹³³.</p>
ALL SECTORS	<p>Scope of intracorporate transferees</p> <p>BG: The number of intracorporate transferees is not to exceed 10 percent of the average annual number of the citizens of the European Union employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intracorporate transferees may, subject to authorisation, exceed 10 percent of that of the total employees.</p> <p>HU: Unbound for a natural person who has been a partner in a juridical person of Korea.</p>
ALL SECTORS	<p>Graduate trainees</p> <p>For AT, DE, ES, FR, HU, training must be linked to the university degree which has been obtained.</p>

¹³³ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Managing directors and auditors</p> <p>AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria.</p> <p>FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the European Union. For all sectors, except telecommunications services, nationality conditions and residency requirements apply for the managing director of a limited company. For telecommunications services, permanent residency for the managing director.</p> <p>FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.</p> <p>RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>SE: The managing director of a juridical person or a branch shall reside in Sweden.</p>

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Recognition</p> <p>EU: European Union directives on mutual recognition of diplomas only apply to the citizens of the European Union. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State¹³⁴.</p>
4. MANUFACTURING ¹³⁵	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ¹³⁶	<p>IT: Nationality condition for publishers.</p> <p>PL: Nationality condition for the editor-in-chief of newspapers and journals.</p> <p>SE: Residency requirement for publishers and owners of publishing and printing companies.</p>

¹³⁴ In order for non-European Union country nationals to obtain EU-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 7.21, is necessary.

¹³⁵ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

¹³⁶ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ¹³⁷	<p>AT, CY, ES, EL, LT, MT, RO, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers.</p> <p>BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "Cour de cassation" in non-criminal cases.</p>

¹³⁷ Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in the Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures may take, inter alia, the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the European Union acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU Party since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
<p>excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels".</p>	<p>BG: Korean lawyers can only provide legal representation services of a Korean national and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required.</p> <p>FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition.</p> <p>HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.</p> <p>LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>DK: Marketing of legal advice services is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law.</p> <p>SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residency cannot exceed 5 years.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.). DK: Residency requirement. ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. FI: Residency requirement for at least one of the auditors of a Finnish liability company. EL: Nationality condition for statutory auditors. IT: Nationality condition for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. Residency requirement for individual auditors. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, <i>inter alia</i> in all limited companies. Residency required for approval.</p>
<p>c) Taxation Advisory Services (CPC 863)¹³⁸</p>	<p>AT: Nationality condition for representation before competent authorities. BG, SI: Nationality condition for specialists. HU: Residency requirement.</p>

¹³⁸ Does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a) Legal Services.

Sector or sub-sector	Description of reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia. BG: Foreign specialists must have experience of at least two years in the field of construction. Nationality condition for urban planning and landscape architectural services. EL, HU, SK: Residency requirement.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia. BG: Foreign specialists must have experience of at least two years in the field of construction. SK: Residency requirement. EL, HU: Residency requirement (For CPC 8673 a residency requirement only applies to Graduate Trainees).

Sector or sub-sector	Description of reservations
<p>h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)</p>	<p>CZ, IT, SK: Residency requirement. CZ, RO, SK: Authorisation by the competent authorities required for foreign natural persons. BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons. BG, MT: Nationality condition. DE: Nationality condition which can be waived on an exceptional basis in cases of public health interest. DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency. FR: Nationality condition. However, access is possible within annually established quotas. LV: Practice of medical profession by foreigners requires the permission from local health authorities, based on economic needs for medical doctors and dentists in a given region. PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers. PT: Residency requirement for psychologists.</p>
<p>i) Veterinary services (CPC 932)</p>	<p>BG, DE, EL, FR, HU: Nationality condition. CZ and SK: Nationality condition and residency requirement. IT: Residency requirement. PL: Nationality requirement. Foreign persons may apply for permission to practice.</p>

Sector or sub-sector	Description of reservations
<p>j) 1. Midwives services (part of CPC 93191)</p>	<p>AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.</p> <p>BE, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons.</p> <p>CY, EE, RO: Authorisation by the competent authorities required for foreign natural persons.</p> <p>FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>IT: Residency requirement.</p> <p>LV: Subject to economic needs, determined by the total number of midwives in the given region, authorised by local health authorities.</p> <p>PL: Nationality condition. Foreign persons may apply for permission to practice.</p>
<p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)</p>	<p>AT: Foreign services suppliers are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutritionists. In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.</p> <p>BE, FR, LU: For graduate trainees, authorisation by the competent authorities required for foreign natural persons.</p> <p>CY, CZ, EE, RO, SK: Authorisation by the competent authorities required for foreign natural persons.</p> <p>HU: A nationality condition.</p> <p>DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency.</p> <p>CY, CZ, EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages.</p> <p>LV: Subject to economic needs determined by the total number of nurses in the given region, authorised by local health authorities.</p>

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ¹³⁹	FR: Nationality condition. However, within established quotas, access for Korean nationals is possible provided the service provider holds a French degree in pharmacy. DE, EL, SK: A nationality condition. HU: Nationality condition except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211). IT, PT: Residency requirement.
D. Real Estate Services ¹⁴⁰	
a) Involving Own or Leased Property (CPC 821)	FR, HU, IT, PT: Residency requirement. LV, MT, SI: Nationality condition.
b) On a Fee or Contract Basis (CPC 822)	DK: Residency requirement unless waived by the Danish Commerce and Companies Agency. FR, HU, IT, PT: Residency requirement. LV, MT, SI: Nationality condition.

¹³⁹ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in the Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

¹⁴⁰ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
E. Rental/Leasing Services without Operators	
e) Relating to personal and household goods (CPC 832)	EU: Nationality condition for specialists and for graduate trainees.
f) Telecommunications equipment rental (CPC 7541)	EU: Nationality condition for specialists and for graduate trainees.
F. Other Business Services	
e) Technical Testing and Analysis Services (CPC 8676)	IT, PT: Residency requirements for biologists and chemical analysts.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	IT: Residency requirements for agronomists and "periti agrari" .

Sector or sub-sector	Description of reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	BE: Nationality condition and a residency requirement for management personnel. BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and a residency requirement. DK: Nationality condition and a residency requirement for managers and for airport guard services. ES, PT: Nationality condition for specialized personnel. FR: Nationality condition for managing directors and directors. IT: Nationality condition and a residency requirement in order to obtain necessary authorisation for security guard services and the transport of valuables.
k) Related Scientific and Technical Consulting Services (CPC 8675)	BG: Nationality condition for specialists. DE: Nationality condition for publicly appointed surveyors. FR: Nationality condition for "surveying" operations relating to the establishment of property rights and to land law. IT, PT: Residency requirement.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	MT: Nationality condition.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	LV: Nationality condition.

Sector or sub-sector	Description of reservations
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹⁴¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	EU: Nationality condition for specialists and for graduate trainee, except for: BE, DE, DK, ES, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, UK for CPC 633, 8861, 8866; BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; AT for CPC 633, 8861-8866; EE, FI, LV, LT for CPC 633, 8861-8866; CZ, SK for CPC 633, 8861-8865; and SI for CPC 633, 8861, 8866.
m) Building-Cleaning Services (CPC 874)	CY, EE, MT, PL, RO, SI: Nationality condition for specialists.

¹⁴¹ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.1) 1. to 6.F.1) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
n) Photographic Services (CPC 875)	LV: Nationality condition for speciality photography services. PL: Nationality condition for the supply of aerial photographic services.
p) Printing and Publishing (CPC 88442)	SE: Residency requirement for publishers and owners of publishing and printing companies.
q) Convention Services (part of CPC 87909)	SI: Nationality condition.
r) 1. Translation and Interpretation Services (CPC 87905)	FI: Residency requirement for certified translators. DK: Residency requirement for authorised public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.
r) 3. Collection Agency Services (CPC 87902)	BE, EL, IT: Nationality condition.
r) 4. Credit reporting services (CPC 87901)	BE, EL, IT: Nationality condition.
r) 5. Duplicating services (CPC 87904) ¹⁴²	EU: Nationality condition for specialists and for graduate trainees.

¹⁴² Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

Sector or sub-sector	Description of reservations
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	BG: Foreign specialists must have experience of at least two years in the field of construction.
9.DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing Services ¹⁴³	
c) Food retailing services (CPC 631)	FR: Nationality condition for tobacconists (i.e. buraliste).
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	FR: Nationality condition. However, Korean nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas. EL: Nationality condition for teachers.

¹⁴³ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E and 19.F.

Sector or sub-sector	Description of reservations
B. Secondary Education Services (CPC 922)	<p>FR: Nationality condition. However, Korean nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach.</p> <p>IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.</p> <p>EL: Nationality condition for teachers.</p> <p>LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>
C. Higher Education Services (CPC 923)	<p>FR: Nationality condition. However, Korean nationals may obtain authorisation from the competent authorities to establish and direct an education institution and to teach.</p> <p>CZ, SK: Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310).</p> <p>IT: Nationality condition for service providers who are authorised to issue State-recognized diplomas.</p> <p>DK: Nationality condition for professors.</p>

Sector or sub-sector	Description of reservations
<p>12. FINANCIAL SERVICES</p> <p>A. Insurance and insurance-related services</p>	<p>AT: The management of a branch office must consist of two natural persons resident in Austria.</p> <p>EE: For direct insurance, the management body of an insurance joint-stock company with Korean capital participation may include Korean nationals only in proportion to the Korean participation and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.</p> <p>ES: Residency requirement for the actuarial profession (or alternatively two years of experience).</p> <p>IT: Residency requirement for the actuarial profession.</p> <p>FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. The general agent of a Korean insurance company shall have his place of residence in Finland, unless the company has its head office in the European Union.</p>
<p>B. Banking and other financial services (excluding insurance)</p>	<p>BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent.</p> <p>FI: A managing director and at least one auditor of credits institutions shall have their place of residence in the European Union, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his place of residence in the European Union.</p> <p>IT: Condition of residency within the territory of a Member State of the European Union for "promotori di servizi finanziari" (financial salesmen).</p> <p>LT: At least one manager must be a citizen of the European Union.</p> <p>PL: Nationality requirement for at least one of the bank executives.</p>

Sector or sub-sector	Description of reservations
<p>13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)</p> <p>A. Hospital Services (CPC 9311)</p> <p>B. Ambulance Services (CPC 93192)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p> <p>E. Social Services (CPC 933)</p>	<p>FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.</p> <p>LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.</p>
<p>14. TOURISM AND TRAVEL RELATED SERVICES</p> <p>A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643)</p> <p>excluding catering in air transport services¹⁴⁴</p>	<p>BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 percent.</p>

¹⁴⁴ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT under 17.E.a) Ground-handling services.

Sector or sub-sector	Description of reservations
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 percent.
C. Tourist Guides Services (CPC 7472)	BG, CY, ES, FR, EL, HU, IT, LT, MT, PL, PT, SK: Nationality condition.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	FR: Authorisation is necessary for the access to management functions. The authorisation is subject to a nationality condition when authorisation for more than two years is required.

Sector or sub-sector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime Transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport)	EU: Nationality condition for ships' crew. AT: Nationality condition for the majority of managing directors.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. DK: Nationality condition and residency requirement for managers. BG, MT: Nationality condition.
b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account ¹⁴⁵).	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. BG, MT: Nationality condition.

¹⁴⁵ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and Courier Services.

Sector or sub-sector	Description of reservations
E. Pipeline transport of goods other than fuel ¹⁴⁶ (CPC 7139)	AT: Nationality condition for managing directors.
17. SERVICES AUXILIARY TO TRANSPORT ¹⁴⁷	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services	AT: Nationality condition for the majority of managing directors. BG, MT: Nationality condition. DK: Requirement of residency for customs clearance services. EL: Nationality condition for customs clearance services. IT: Requirement of residency for "raccomandatario marittimo" .

¹⁴⁶ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

¹⁴⁷ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.I) 1. to 6.F.I) 4.

Sector or sub-sector	Description of reservations
f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (excluding catering) (part of CPC 749)	
D. Services auxiliary to road transport d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership. BG, MT: Nationality condition.

Sector or sub-sector	Description of reservations
F. Services auxiliary to pipeline transport of goods other than fuel ¹⁴⁸ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	AT: Nationality condition for managing directors.
19. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ¹⁴⁹	SK: Residency requirement.

¹⁴⁸ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

¹⁴⁹ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on-land site preparation, on-land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources. Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	EU: Nationality condition for specialists and for graduate trainees.
b) Hairdressing services (CPC 97021)	EU: Nationality condition for specialists and for graduate trainees.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	EU: Nationality condition for specialists and for graduate trainees.

Sector or sub-sector	Description of reservations
d) Other beauty treatment services n.e.c (CPC 97029)	EU: Nationality condition for specialists and for graduate trainees.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ¹⁵⁰ (CPC ver. 1.0 97230)	EU: Nationality condition for specialists and for graduate trainees.

¹⁵⁰ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.i) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and health services (13.A and 13.C).

KOREA

**SCHEDULE OF SPECIFIC COMMITMENTS
IN CONFORMITY WITH ARTICLES 7.7, 7.13, 7.18 AND 7.19**

A. Schedule of Specific Commitments in Services Sectors

EXPLANATORY NOTES

1. The list of commitments below (hereinafter referred to as "this Schedule") indicates the service sectors liberalised pursuant to Articles 7.7 and 7.13, and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of the EU Party in those sectors. This Schedule is composed of the following elements:

- (a) the first column indicating the sector or subsector in which the commitment is undertaken by Korea, and the scope of liberalisation to which the reservations apply;
- (b) the second column describing the applicable reservations to Articles 7.5 and 7.11 in the sector or subsector indicated in the first column;
- (c) the third column describing the applicable reservations to Articles 7.6 and 7.12 in the sector or subsector indicated in the first column; and
- (d) the fourth column describing specific commitments on measures affecting the cross-border supply of services and establishment in service sectors not subject to scheduling under Articles 7.5 and 7.11 and Articles 7.6 and 7.12.

Supply of services in sectors or subsectors covered by this Agreement and not mentioned in this Schedule is not committed.

2. Measures inconsistent with both Articles 7.5 and 7.11 and Articles 7.6 and 7.12 shall be inscribed in the column relating to Articles 7.5 and 7.11. In this case the inscription will be considered to provide a condition or qualification to Articles 7.6 and 7.12 as well¹.

3. Four different modes of supply are indicated in this Schedule. These shall be understood as follows:

- (a) The mode of supply "1) the cross-border supply" is understood as the supply of a service from the territory of a Party into the territory of the

¹ For the purposes of this paragraph, treatment provided under Articles 7.6 and 7.12 is no less favourable than that committed in free trade agreements to which Korea is a party and which will enter into force after the signature of this Agreement.

other Party, in accordance with Article 7.4.3 (a) (i)

- (b) The mode of supply "2) the consumption abroad" is understood as the supply of a service in the territory of a Party to the service consumer of the other Party, in accordance with Article 7.4.3 (a) (ii).
- (c) The mode of supply "3) the commercial presence" is understood as the supply of a service through an establishment, in accordance with Article 7.9 (a).
- (d) The mode of supply "4) the presence of natural persons" is understood as the supply of a service through the temporary presence of natural persons for business purpose, in accordance with Article 7.17.

4. Notwithstanding Article 7.11, non-discriminatory requirements as regards the types of legal form of an establishment do not need to be specified in this Schedule in order to be maintained or adopted by Korea.

5. Korea does not undertake any commitment under Articles 7.18 and 7.19 on key personnel, graduate trainees and business service sellers in economic activities which are not liberalised pursuant to Articles 7.7 and 7.13.

Korea's commitments undertaken under Articles 7.18 and 7.19 on key personnel, graduate trainees and business service sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.

Korea may take measures affecting natural persons seeking access to the employment market of Korea and measures regarding citizenship, residence or employment on a permanent basis.

Key personnel, graduate trainees and business service sellers whose entries and temporary stays are permitted shall observe the immigration and labour laws of Korea.

6. In identifying individual sectors and sub-sectors, CPC means the Central Products Classification as referred to in footnote 27 to Article 7.25.

7. This Schedule does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements when they do not constitute a market access or a national treatment limitation within the meaning of Articles 7.5 and 7.11 and Articles 7.6 and 7.12. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, and need to pass specific examinations, including language examinations and need to have a legal domicile in the territory where the economic activity is performed), even if not listed, apply in any case to services and service suppliers of the EU Party.

8. In accordance with Article 7.1, this Schedule does not include measures concerning subsidies or grants provided by Korea, including government-supported loans, guarantees and insurance.

9. The rights and obligations arising from this Schedule shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

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
I. HORIZONTAL COMMITMENTS			
"Unbound*" means unbound due to lack of technical feasibility. "***" Double asterisks on the CPC Code number indicate that the corresponding service sub-sector in this Schedule only covers a part or parts of the service sub-sector classified under the given CPC code number.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) The acquisition of outstanding stocks of existing domestic companies in such areas as energy and aviation by natural persons or juridical persons of the other Party may be restricted. Unbound for measures with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities, and the transfer to the private sector of all or any portion of services provided in the exercise of governmental authorities. ^{2,3}	1)2)3) Unbound for measures with respect to the firearms, swords, and explosives sectors, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, or explosives. 1)2) For business services, unbound for measures with respect to the exportation and re-exportation of controlled commodities, software, and technology.	

² This reservation does not apply to former private enterprises that are owned by the state as a result of corporate reorganisation processes.

³ For purposes of this reservation, "state enterprise" shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of other state enterprises or governmental authorities.

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
ALL SECTORS INCLUDED IN THIS SCHEDULE	Unbound for measures that accord rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities ⁴ .	3) The acquisition of land is unbound except: (a) that the acquisition of land by companies which are not deemed as foreign under the Foreigner's Land Acquisition Act is permitted, and	
ALL SECTORS INCLUDED IN THIS SCHEDULE	Unbound for measures affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government. This reservation does not apply to payment and settlement systems related to financial services.	(b) that the acquisition of land by companies which are deemed as foreign under the Foreigner's Land Acquisition Act and by branches of foreign companies is permitted, subject to approval or notification in accordance with the Foreigner's Land Acquisition Act, for any of the following legitimate business purposes: - land used for supplying services during the course of normal business activities; - land used for housing senior company personnel under pertinent laws; or - land used for fulfilling land-holding requirements stipulated by pertinent laws.	

⁴ The measures for companies employing disadvantaged groups are applied in a non-discriminatory way.

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
ALL SECTORS INCLUDED IN THIS SCHEDULE	4) ⁵ Key Personnel and Business Services Sellers Unbound except as per the commitment under the Section D "Temporary Presence of Natural Persons for Business Purpose". Graduate Trainees(GT)	4) The acquisition of land is unbound except that the lease hold right of land is permitted.	

⁵ These limitations on key personnel, graduate trainees and business services sellers are also applied to the Schedule of Specific Commitments in Establishment. Regarding the CPC codes with double asterisks in limitations on graduate trainees, the scope of "unbound" is the same as the scope of the commitment in the related sectors or sub-sectors in "II. Sector-Specific Commitments".

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
	<p>Unbound for sectors or sub-sectors as below: CPC 861, CPC 862, CPC 863, CPC 851, CPC 853, CPC 82201**, CPC 82202**, CPC 82203**, CPC 82204**, CPC 82205**, CPC 82206**, CPC 83104, CPC 832, CPC 86761**, CPC 86763**, CPC 86769**, CPC 633, CPC 8861, CPC 8862, CPC 8863, CPC 8864, CPC 8865, CPC 8866, CPC 874**, CPC 7512**, Telecommunication Services, Distribution services except CPC 8929**, Educational services, CPC 9401**, CPC 9402**, CPC 641, CPC 642, CPC 6431**, CPC 7471, CPC 87905, CPC 96191, CPC 96192, CPC 962, CPC 7472, CPC 7211, CPC 7212, CPC 7111, CPC 7112, CPC 71233**, CPC 9702, ISIC rev 3.1⁶: 011, 012, 013, 015.</p>			

⁶ "ISIC rev 3.1" prescribed in this Schedule means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002.

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. SECTOR-SPECIFIC COMMITMENTS			
I. BUSINESS SERVICES			
A. Professional Services			
a. Legal services (CPC 861) Excluding			
(i) representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures;	1)2)3) (a) Only a byeon-ho-sa (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services. A byeon-ho-sa (Korean-licensed lawyer) or a beop-mu-sa (Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A gong-jeung-in (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices.	1)2)3) The same limitations as specified in (b) of MA column apply.	1. Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are either the laws which the Foreign Legal Consultant is qualified to practice in Korea, or international rules.
(ii) legal representation for the entrustment of the preparation of notarial deeds;			

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
<p>(iii) activities concerning labor affairs consulting services or a legal case whose objective is the acquisition, loss or change of rights concerning real property in Korea, intellectual property rights, mining rights or other rights arising upon registration thereof with government agencies in Korea; and</p>	<p>Only a byeon-ho-sa (Korean-licensed lawyer) may establish the following types of legal entity: beop-yool-sa-mu-so (law office), beop-mu-beop-in (law company with the characteristics of partnership), beop-mu-beop-in (yoo-han) (limited liability law company), or beop-mu-jo-hap (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity.</p> <p>(b) Unbound for legal services other than legal services permitted to provide in (a)⁷, except for the followings:</p>		<p>2. Use of home title in its own language is permitted, provided that it is used with reference to "Foreign Legal Consultant" in Korean.</p> <p>3. Use of firm name is permitted, provided that it is used with reference to "Foreign Legal Consultants Office" in Korean.</p>

⁷ Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea; (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with byeon-ho-sa (Korean-licensed lawyers), Korean law firms, beop-mu-sa (Korean judicial scriveners), byeon-ri-sa (Korean patent attorneys), gong-in-hoe-ge-sa (certified public accountants), se-mu-sa (Korean certified tax accountants) or gwan-se-sa (Korean customs brokers); (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring byeon-ho-sa (Korean-licensed lawyers), beop-mu-sa (Korean judicial scriveners), byeon-ri-sa (Korean patent attorneys), gong-in-hoe-ge-sa (certified public accountants), se-mu-sa (Korean certified tax accountants) or gwan-se-sa (Korean customs brokers); and (d) restriction on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman, notwithstanding the provision of the footnotes 16 and 25 in Chapter Seven.

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
<p>(iv) activities in a legal case concerning family relations or inheritance, in which a Korean national is involved as a party or the property concerned is located in Korea.</p>	<p>(i) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement, law firms of the Member States of the European Union to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and lawyers licensed in the Member States of the European Union to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea; and</p> <p>(ii) No later than two years after the date this Agreement enters into force, Korea shall allow a representative office, subject to certain requirements consistent with this Agreement, to enter into specific cooperative agreements with Korean law firms in order to be able to jointly deal with cases in which domestic and foreign legal issues are mixed, and to share profits derived from such cases.</p>		

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
	<p>(iii) No later than five years after the date this Agreement enters into force, Korea shall allow law firms of the Member States of the European Union to establish, subject to certain requirements consistent with this Agreement, joint venture firms with Korean law firms. Korea may impose restrictions on the proportion of voting shares or equity interests of the joint venture firms. For greater certainty, such joint venture firms may, subject to certain requirements, employ Korean-licensed lawyers as partners or associates.</p> <p>4) Unbound, except as indicated in the Horizontal Commitments section. The movement of natural persons is only allowed in relation to a commercial presence. Only legal advisory services on the laws of the jurisdiction in which foreign lawyers are licensed and public international law is permitted.</p>	<p>4) Unbound, except as indicated in the Horizontal Commitments section.</p>	

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
	<p>The following information is provided for transparency purposes only:</p> <ol style="list-style-type: none"> 1. A foreign lawyer who wishes to practice law as Foreign Legal Consultant (FLC) in Korea must be approved by the Minister of Justice, must register with the Korean Bar Association, must have practised law for at least 3 years in the jurisdiction where he or she is qualified as a lawyer, and must be in good standing of the legal profession in the jurisdiction. 2. Permission of the Minister of Justice and registration with the Korean Bar Association are required for the establishment of a representative office in Korea. The representative office consists of a FLC or FLCs approved by the Minister of Justice. It must have credibility and expertise, and sufficient capability to compensate for damages caused to clients, if any. The chief of the representative office must have practised law for at least 7 years, including 3 years in the jurisdiction of his or her qualification. 3. A representative office can conduct profit-making activities provided that such presence in Korea maintains proper business plans and financial bases. 4. For purposes of the commitment in this sector, only a law firm which is organised under the relevant law of a Member State of the European Union and headquartered in a Member State of the European Union can establish its representative office in Korea. Any type of subordinate or dependent legal entity, including but not limited to a branch, a local office, a subsidiary or a joint-venture firm of the law firm of a country that is not a Member State of the European Union, shall not be permitted to establish its representative office in Korea. 5. A Foreign Legal Consultant is required to stay in Korea not less than 180 days a year. 		

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
<p>b. Accounting, auditing and book-keeping services (CPC 862)</p>	<p>1)2)3) (a) Only a gae-in-sa-mu-so (sole proprietorship), a gam-sa-ban (auditing task force) or a hoe-gye-boep-in (accounting corporation limited liability company) established in Korea by a gong-in-hoe-gye-sa (Korean-certified public accountant) registered under the Certified Public Accountant Act may supply accounting and auditing services. For greater certainty, a person that is not a Korean-registered certified public accountant is not permitted to invest in any of these types of legal entity. Only a gong-in-hoe-gye-sa (Korean-certified public accountant) in an auditing task force or an accounting corporation may supply auditing services regulated under the External Audit of Stock Companies Act. (b) Unbound for accounting and auditing services other than accounting and auditing services permitted to provide in (a)⁸, except for the followings:</p>	<p>1)2)3) The same limitations as specified in (b) of MA column apply.</p>	<p>1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organisations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract: (i) Consultancy for foreign accounting standards and auditing;</p>

⁸ Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certified public accountants or accounting corporations registered under foreign laws hiring gong-in-hoe-gye-sa (Korean-certified public accountants); (b) restrictions on foreign-certified public accountants providing auditing services in Korea; and (c) restrictions on senior management and the board of directors of legal entities supplying certified public accountancy services, including with respect to the chairman, notwithstanding the provision of the footnotes 16 and 25 in Chapter Seven.

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
	<p>(i) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement:</p> <p>a) Certified public accountants of the Member States of the European Union registered in the Member States of the European Union or accounting corporations organised under the law of the Member States of the European Union to supply accounting consulting services regarding the accounting laws of the jurisdiction in which they are registered or international accounting laws and standards through offices established in Korea; and</p> <p>b) Certified public accountants of the Member States of the European Union registered in the Member States of the European Union to work in hoe-gye-beop-in (Korean accounting corporations).</p>		<p>(ii) Training of CPAs; (iii) Transfer of auditing technology; and (iv) Exchange of information.</p>
			<p>4) Temporary movement of natural persons who are registered as CPAs under their home country's laws and are employed by international accounting firms for the purpose of supplying the services mentioned above is allowed.</p>

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
	<p>(ii) No later than five years after the date this Agreement enters into force, Korea shall allow certified public accountants of the Member States of the European Union registered in the Member States of the European Union to invest in any hoe-gye-beop-in (Korean accounting corporation), subject to certain requirements consistent with this Agreement, provided that:</p> <ul style="list-style-type: none"> a) gong-in-hoe-gye-sa (Korean registered certified public accountants) shall own more than 50 percent of the voting shares or equity interests of the hoe-gye-beop-in; and b) any single certified public accountant of the Member States of the European Union registered in the Member States of the European Union owns less than 10 percent of the voting shares or equity interests of the hoe-gye-beop-in. <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.</p>

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
<p>c. Taxation services (CPC 863)</p>	<p>Limitations on Market Access</p> <p>1)2)3) (a) Only a se-mu-sa-mu-so (sole proprietorship), a se-mu-jo-jeong-ban (tax reconciliation task force) or a se-mu-beop-in (tax agency corporation limited liability company) established in Korea by a se-mu-sa (Korean-certified tax accountant) registered under the Certified Tax Accountant Act may supply se-mu-sa (Korean-certified tax accountant) services, including tax reconciliation services and tax representative services. For greater certainty, a person that is not a Korean-registered certified tax accountant may not invest in any of these types of legal entity.</p> <p>Only a se-mu-jo-jeong-ban (tax reconciliation task force) or a se-mu-beop-in (tax agency corporation limited liability company) may supply tax reconciliation services.</p>	<p>Limitations on National Treatment</p> <p>1)2)3) the same limitations as specified in (b) of MA column apply.</p>	<p>Additional Commitments</p>	

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
	<p>(b) Unbound for taxation services other than taxation services permitted to provide in (a)⁹, except for the followings:</p> <p>(i) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement:</p> <p>a) the establishment of offices in Korea by certified tax accountants of the Member States of the European Union registered in the Member States of the European Union or tax agency corporations organised under the laws of the Member States of the European Union to provide tax consulting services with respect to the tax laws of the jurisdiction in which they are registered or international tax laws and taxation systems; and</p>		
	<p>b) Certified tax accountants of the Member States of the European Union registered in the Member States of the European Union to work in se-mu-beop-in (Korean tax agency corporations).</p> <p>(ii) No later than five years after this Agreement enters into force, Korea shall allow certified tax accountants of the Member States of the European Union registered in the Member States of the European Union to invest in any se-mu-beop-in (Korean tax agency corporation), subject to certain requirements consistent with this Agreement, provided that:</p> <p>a) se-mu-sa (Korean-certified tax accountants) shall own more than 50 percent of the voting shares or equity</p>		

⁹ Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certified tax accountants or tax agency corporations registered under foreign laws hiring se-mu-sa (Korean-certified tax accountants) or gong-in-hoe-gye-sa (Korean-certified public accountants); (b) restrictions on foreign-certified tax accountants providing tax reconciliation services and tax representative services in Korea; and (c) restrictions on senior management and the board of directors of legal entities supplying certified tax accountancy services, including with respect to the chairman, notwithstanding the provision of the footnotes 16 and 25 in Chapter Seven.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<p>Limitations on Market Access</p> <p>a) interests of the se-mu-beop-in; and</p> <p>b) any single certified tax accountant of the Member States of the European Union registered in the Member States of the European Union owns less than 10 percent of the voting shares or equity interests of the se-mu-beop-in.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>Limitations on National Treatment</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>Additional Commitments</p>	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access	Limitations on National Treatment	Limitations on National Treatment	Additional Commitments
d. Architectural services (CPC 8671)	<ol style="list-style-type: none"> 1) Commercial presence¹⁰ is required. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1)2)4) Supply of services by foreign architects through joint contracts with architects licensed under Korean law is allowed. <p>Foreign architects licensed under their home country's law may acquire a Korean architect license by passing a simplified examination which covers only two of the regular test's six subjects: (i) Architectural Laws and Regulations; and (ii) Architectural Design.</p>	

¹⁰ Commercial presence need not be a juridical person.

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
e. Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
f. Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
g. Urban planning and landscape Architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
i. Veterinary services (CPC 932) including aquatic animal disease inspector	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
B. Computer and Related Services				
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
b. Implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
c. Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
d. Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
e. Other (CPC 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
C. Research and Development Services and a. Research and development services on natural sciences (CPC 851)	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>		<p>1) For marine scientific research, a foreign person, a foreign government, or a Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial waters or exclusive economic zone of Korea must obtain prior authorisation or consent from the Ministry of Land, Transport and Maritime Affairs.</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	
b. Research and development services on social sciences and humanities (CPC 852)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	

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
c. Interdisciplinary research and development services (CPC 853)	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section 	
D. Real Estate Services Brokerage services (CPC 82203**, 82204**, 82205**, 82206**)	<ol style="list-style-type: none"> 1) Commercial presence is required. 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	
Appraisal services (CPC 82201**, 82202**) excluding appraisal services related to services supplied in the exercise of governmental authorities such as assessment of land prices and compensation for expropriation	<ol style="list-style-type: none"> 1) Commercial presence is required. 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
E. Rental/Leasing Services without Operators			
a. Relating to ships (CPC 83103)	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Korea 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Korea 4) Unbound except as indicated in the Horizontal Commitments section 	
b. Relating to aircraft (CPC 83104)	<ol style="list-style-type: none"> 1) Unbound 2) Unbound 3) Joint venture in which foreign equity participation is less than 50 percent is permitted. 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) Representatives of joint venture companies must be Korean nationals. 4) Unbound except as indicated in the Horizontal Commitments section 	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
c. Relating to other transport equipment (CPC 83101, 83105**) ¹¹	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
d. Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
e. Other Leasing or rental services concerning personal or household goods (CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

¹¹ 83105**: Only passenger vehicles for less than 15 passengers under CPC 83105.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
F. Other Business Services				
a. Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
b. Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
c. Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
d. Project management and other management services (CPC 86601, 86609)	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	
e. Composition and purity testing and analysis services (CPC 86761 **) ¹²	<ol style="list-style-type: none"> 1) None 2) None 3) Establishment of a commercial presence is subject to an economic needs test. Main Criteria: the number of and impact on existing domestic suppliers, protection of public health, safety, and the environment. 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	

¹² 86761: Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.

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
Testing and analysis services of physical properties (CPC 86762)	1) Commercial presence is required. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Technical inspection services (CPC 86764)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Testing and analysis services of integrated mechanical and electrical systems (CPC 86763**, 86769**) ¹³	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

¹³ 86763, 86769: Only testing and analysis services of electrical products under CPC 86763, 86769.

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	Consumption abroad	Limitations on National Treatment	Additional Commitments
f. Consulting services related to agriculture and animal husbandry (CPC 8811**, 8812**)	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	
Poultry differentiation services (CPC 8812**)	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	
Services incidental to forestry excluding aerial fire fighting and disinfection (CPC 8814**)	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
g. Consulting services related to fishing (CPC 882**)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
h. Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
i. Services incidental to manufacturing : only consulting services related to manufacturing technologies of new products (CPC 884** and 885** excluding 88411, 88450, 88442, and 88493)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
k. Placement services of personnel (CPC 87201**, 87202**) excluding placement services for seafarers under the Seafarers Act	1) None 2) None 3) Foreign service suppliers may supply services only in the form of a corporation under the Commercial Act. 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Notes on placement services of personnel for transparency purposes: 1. The corporations shall follow the rules for service fees determined and announced by the Minister of Labor. 2. The corporations shall be established with a paid-in capital of 50 million won or more. If suppliers wish to install additional branch offices, the total paid-in capital shall increase by 20 million won for each branch office additionally installed.			

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
l. Investigation and security services (CPC 873)	1) Unbound 2) None 3) Only a juridical person organised under Korean law may supply security services in Korea. For transparency purposes, only five types of security services are permitted in Korea: (a) shi-seol-gyung-bee (facility security); (b) ho-song-gyung-bee (escort security); (c) shin-byun-bo-ho (personal security); (d) gee-gye-gyung-bee (mechanized security); and (e) teuk-soo-gyung-bee (special security). 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
m. Related scientific and technical consulting services Geological, geophysical and other scientific prospecting services (CPC 86751) Subsurface surveying services (CPC 86752)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
Surface surveying services (CPC 86753**) excluding services related to cadastral survey	1) Commercial presence is required. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Map-making services (CPC 86754**) excluding services related to cadastral map	Commercial presence is required. None None Unbound except as indicated in the Horizontal Commitments section	None None None Unbound except as indicated in the Horizontal Commitments section	
n.Maintenance and repair of equipment (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
o. Building-cleaning services (CPC 874**, excluding 87409)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
p. Photographic services (CPC 875)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
r. 1) Printing (CPC 88442**) ¹⁴	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
r. 2) Publishing (CPC 88442**) excluding publishing services of newspapers and periodicals	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	
s. Convention services (CPC 87909**)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

¹⁴ 88442: Screen printing, gravure printing and services related to printing under CPC 88442.

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
Stenography services (CPC 87909**)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
t. Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
2. COMMUNICATION B. Courier Service including express delivery services ¹⁵ (CPC 7512**)	<ul style="list-style-type: none"> 1) Provision of services is limited to air and sea transport modes. 2) None 3) A trucking business license for domestic courier supply is subject to an economic needs test. 	<ul style="list-style-type: none"> 1) Provision of services is limited to air and sea transport modes. 2) None 3) None 	

¹⁵ "Express delivery services" means the collection, transport, and delivery of documents, printed matter, parcels, goods, or other items on an expedited basis while tracking and maintaining control of these items throughout the supply of the service.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
<p>Excluding the services to collect, process, and deliver letters for which exclusive rights¹⁶ are reserved for the Korean Postal Authority (KPA) under the Postal Service Act¹⁷.</p> <p>The exclusive rights of the KPA include the right of access to its postal network and operation thereof.</p>	<p>For greater certainty, a person acquiring an existing domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquirer's license.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p>		

¹⁶ For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to:

- (a) the supply of support services to postal offices by military service personnel or other personnel of the equivalent status, and
- (b) the Minister of Knowledge Economy's determination of the total number of vehicles that may belong to the Ministry of Knowledge Economy and allocation of the vehicles to postal offices, not needing authorisation from the Minister of Land, Transport and Maritime Affairs.

¹⁷ However, Article 3 of the Enforcement Decree of the Postal Service Act allows private couriers to operate commercial document services, which include a) unsealed freight-attached documents or dispatch notes, b) trade-related documents, c) foreign capital or technology-related documents, and d) foreign exchange or its related documents.

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
The commitment shall not be construed to include the right to operate transport services under one's own responsibility for hire. The commitment shall not include, under any circumstance, the grant of air traffic rights to courier operators with own Air Operator's Certificate (AOC) and aircraft fleet.			
C. Telecommunication Services a. Voice telephone services b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services	1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers. No later than two years after this Agreement enters into force, Korea shall permit cross-border supply of television and radio signals transmission services through satellite facilities ¹⁸ without commercial arrangements. 2) None	1) None 2) None	

¹⁸ These services are defined as the network services to construct contribution links between broadcasting operators necessary for the transmission of television or radio signals only by satellite. Therefore, the services cover selling use of satellite facilities, but do not include the selling of television or radio programme packages via satellite to the general public. The services do not include domestic links (the transmission of those signals from the domestic territory to the domestic territory by satellite).

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
<p>e. Telegraph services f. Facsimile services g. Private leased circuit services o. Other Digital cellular services Paging services PCS (personal communications services) TRS (trunked radio system) services Mobile data services IAS (Internet access services) VoIP (Voice over Internet protocol) services connected to the PSTN (public switched telephone network)</p>	<p>3) A license for facilities-based public telecommunications services or a registration for non-facilities based public telecommunications services shall be granted only to a juridical person organised under Korean law. A foreign government or its representative, or a foreign person may not obtain or hold a radio station license. A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organised under Korean law in which a foreign government, foreign person, or deemed foreign person¹⁹ holds in the aggregate more than 49 percent of the juridical person's total voting shares.</p>	<p>3) None</p>	

¹⁹ "Deemed foreign person" means a juridical person organised under Korean law in which a foreign government or a foreign person (including a "specially related person" under relevant Korean law) is the largest shareholder and holds 15 percent or more of that juridical person's total voting shares, but does not include a juridical person that holds less than one percent of the total voting shares of a facilities-based supplier of public telecommunications 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
	<p>A foreign government, a foreign person, or a deemed foreign person may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services.</p> <p>A foreign government, a foreign person, or a deemed foreign person may not be the largest shareholder of KT Corporation(KT), except if it holds less than 5 percent of the total voting shares of KT.</p> <p>No later than two years after this Agreement enters into force, Korea shall permit:</p> <p>(a) a deemed foreign person to hold up to 100 percent of the total voting shares of a facilities-based supplier²⁰ of public telecommunications services organised under Korean law, other than KT and SK Telecom Co., Ltd.; and</p>		

²⁰ "Facilities-based supplier" is a supplier that owns transmission facilities. "Non-facilities-based supplier" is a supplier that does not own transmission facilities (but may own a switch, router or multiplexer) and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier. "Transmission facilities" means wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<p>Limitations on Market Access</p> <p>(b) a facilities-based supplier of public telecommunications services organised under Korean law in which a deemed foreign person holds up to 100 percent of its total voting shares to obtain or hold a license for facilities-based public telecommunications services.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>Limitations on National Treatment</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>Additional Commitments</p>	

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
Value-added Services ²¹ : h. Electronic mail i. Voice mail j. On-line information and data base retrieval k. Electronic data interchange l. Enhanced/value-added facsimile services including store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (including transaction processing) o. Other On-line data base and remote computing services ²²	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	Value-added service providers are allowed to supply transmission services ²³ .

²¹ "Value-added services" means telecommunication services, which are provided through telecommunications network facilities leased from facilities-based suppliers, and which store and forward, or process and forward, the customer's information.

²² On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

²³ Telecommunication services which transmit and/or exchange the customer's data without change in the form or content (voice telephony, telex, facsimile services and simple resale of leased circuits are excluded).

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Telecommunication related services				
a. Equipment rental services (CPC 7541)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
b. Wholesale and retail trade services of telecommunication terminal equipment (CPC 7542**)				
3. CONSTRUCTION SERVICES (CPC 511-518)	Unbound* except for CPC 5111 None None Unbound except as indicated in the Horizontal Commitments section.		1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
4. DISTRIBUTION SERVICES ²⁴			
A. Commission Agents' Services (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts)	Unbound for pharmaceuticals and medical goods None None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

²⁴ Excluding the following services:

- (a) trade in firearms, swords, and explosives;
- (b) works of art and antiques; and
- (c) the establishment and operation of, and distribution services at:

- (i) public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets;
 - (ii) joint wholesale markets which are established and operated by producers' organisations or public interest corporations prescribed in the Presidential Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products; and
 - (iii) livestock markets which are established and operated by the Livestock Cooperatives under the Agriculture and Cooperative Act.
- For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to the administration of the WTO Tariff-Rate-Quota.

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
<p>B. Wholesale Trade Services (CPC 61111, 622**, excluding grain in 62211, 62223, and red ginseng)²⁵</p>	<p>1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3 2) None 3) Following services are subject to an economic needs test: (a) wholesale trade of used cars, and (b) wholesale trade of gaseous fuels and related products. Main criteria: Formation of reasonable prices, the number of and impact on existing suppliers for balance of demand and supply, healthy development of the industry, and establishment of orderly trade. In addition, population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests.</p>	<p>1) None 2) None 3) None</p>	

²⁵ Wholesale trade of natural gas is to be found under "All Sectors – Gas Industry" in the Schedule of Specific Commitments in Establishment.

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
	<p>A person that supplies alcoholic beverages wholesale distribution services must obtain authorisation from the head of the relevant tax office, which is subject to an economic needs test.</p> <p>The Minister of Health and Welfare controls the supply and demand of the wholesale distribution of imported designated han-yak-jae(Asian medicinal herbs).</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p>	
<p>C. Retailing Services (CPC 61112, 61130, 61210, 613** (excluding retail trade and gas station business related to LPG), 631** (excluding tobacco, rice and red ginseng), 632)</p>	<p>1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3</p> <p>2) None</p> <p>3) Retailing services for used cars and gaseous fuels are subject to an economic needs test. Main criteria: the number of and impact on existing domestic suppliers, the population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad Limitations on National Treatment	3) Commercial presence Additional Commitments
	<p>The sale of alcoholic beverages by telephone or in electronic commerce is prohibited. Only a natural person that is a licensed an-gyung-sa (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. Only a licensed an-gyung-sa (optician or optometrist) may establish an office for operations, and may not establish more than one office per an an-gyung-sa. A person that supplies pharmaceutical product retail distribution services (including distribution of han-yak-jae (Asian medicinal herbs)) may not establish more than one pharmacy nor establish in the form of a corporation. 4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p>	

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
Retail trade and gas station business related to LPG	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
D. Franchising (CPC 8929**)²⁶	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

²⁶ Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this Schedule.

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
5. EDUCATIONAL SERVICES ²⁷ C.Higher Education Services ²⁸ (CPC 923**) Higher education services provided by private higher educational institutions, which have obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees	1) Unbound 2) None 3) Only non-profit school juridical persons ²⁹ , established under the approval by the Minister of Education, Science and Technology, may establish educational institutions under the Minister's authorisation. Intra-company Universities do not need to establish a school juridical person.	1) Unbound 2) None 3) At least 50 percent of the members of the board of directors of a private higher education institution must be Korean nationals. If a foreign person or a foreign juridical person contributes at least 50 percent of the basic property ³⁰ of a higher education institution, less than two thirds of the members of the board of directors of such an institution may be foreign nationals.	

²⁷ Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purpose of admission, registration and qualification for professional practice in Korea.

²⁸ Types of higher education institutions are listed in Attachment I concerning Higher Education Services.

²⁹ "School juridical person" means a non-profit juridical person established solely for the purpose of establishing a regular educational institution in accordance with pertinent education-related laws.

³⁰ "Basic property" means real estate, property designated as basic property by the articles of association, property incorporated into the basic property according to decisions of the board of directors, and the annual budgetary surplus reserve of the institution.

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
<p>Excluding :</p> <ul style="list-style-type: none"> (i) health and medicine-related higher education; (ii) higher education for prospective pre-primary, primary and secondary teachers; (iii) professional graduate education in law; and (iv) universities via broadcasting and communications, and cyber universities. 	<p>Only the types of educational institutions listed in Attachment I are allowed.</p> <p>In the Seoul Metropolitan Area³¹, the new establishment, extension, or transfer of a higher education institution other than Intra-company Universities may be restricted.</p> <p>Local higher education institutions may jointly operate curricula only with higher education institutions established under Korean law, or with foreign higher education institutions that have obtained accreditation from foreign governments or authorised accreditation bodies.</p>		

³¹ "Seoul Metropolitan Area" means the Seoul Metropolitan City, the Incheon Metropolitan City, and the Gyeonggi Province.

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
	<p>The Minister of Education, Science and Technology may restrict the total number of students per year in the fields of medicine, pharmacology, veterinary medicine, traditional Asian medicine, medical technicians, and higher education for pre-primary, primary, and secondary teachers, and the total number of higher education institutions located in the Seoul Metropolitan Area.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p>	
<p>D. Adult Education Services³² (CPC 924**) Adult Education Services provided by private adult educational institutions</p>	<p>1) Unbound for health and medicine-related adult education services 2) None 3) The types of adult education institutions that a foreign person may establish in Korea are limited to: (a) hag-won (private teaching institutes for adults)³³ related to lifelong and vocational education; and</p>	<p>1) Unbound for health and medicine-related adult education services 2) None 3) None</p>	

³² Types of adult education institutions are listed in Attachment II concerning Adult Education Services.

³³ For purposes of this limitation, "hag-won (private teaching institutes for adults)" are facilities that provide tutoring services on subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer.

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
<p>Excluding :</p> <ul style="list-style-type: none"> (i) education services which recognize education qualifications, or confer, or are linked with, local or foreign credits, degrees or diplomas; (ii) vocational training services financially supported by the government in accordance with the Employment Insurance Act, the Worker's Vocational Competency Development Act and the Seafarers Act; (iii) educational services via broadcasting; and (iv) vocational training services provided by institutions under authority delegated by the government. 	<p>(b) lifelong adult education facilities operated for purposes other than recognizing educational qualifications or conferring diplomas, which are:</p> <ul style="list-style-type: none"> (i) annexed to workplaces, non-governmental organisations, schools and media organisations; (ii) related to the development of knowledge and human resources; or (iii) related to on-line lifelong education facilities, all of which are established for adults. <p>In the Seoul Metropolitan Area, the new establishment, extension, or transfer of adult training facilities that equal or exceed 3,000 square meters in total floor area may be restricted.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p> <p>A foreign national hired by hag-won for adults as a lecturer must possess at least a bachelor's degree or the equivalent, and reside in Korea.</p>	

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		
6. ENVIRONMENTAL SERVICES					
Regarding services under CPC 9403 and CPC 9406 other than those within sectors or sub-sectors inscribed in the following sectoral commitments, the obligation of Articles 7.6 and 7.12(NT) applies to the modes 1 through 3 of supply of those services pursuant to a contract between private parties, to the extent private supply of such services is permitted under relevant laws and regulations. For greater certainty, the obligation of Articles 7.5 and 7.11(MA) does not apply to such services.					
A. Sewage Services Collection and treatment services of industrial waste water (CPC 9401**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
Collection and treatment services of non-industrial waste water (CPC 9401**)	<p>1) Unbound*</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>1) None</p> <p>2) None</p> <p>3) No later than five years after this Agreement enters into force, Korea shall grant non-discriminatory treatment to service suppliers of the EU party in competition procedures for management contracts related to non-industrial waste water services.</p> <p>Notwithstanding the previous paragraph, provision of the services at central or local level may be subject to public monopoly or exclusive rights granted to private operators through, for instance, concession contracts.</p> <p>Public authorities retain the possibility to:</p> <p>(a) apply exclusive rights;</p> <p>(b) choose freely management arrangements for the services;</p> <p>(c) choose the mode of attribution of the exclusive rights (open competition or not); and</p>	

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
B. Refuse Disposal Services Industrial refuse disposal services (CPC 9402**) ³⁴	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		(d) change from one mode of management to another (for instance, to return to a public monopoly at the end of a concession contract). 4) Unbound except as indicated in the Horizontal Commitments section	

³⁴ 9402**: Only collection, transport, and disposal services of industrial refuse under CPC 9402.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
C. Other				
Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Environment testing and assessment services (CPC 9406**, 9409**) ³⁵	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Soil remediation and groundwater purification (CPC 9406**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

³⁵ 9406**, 9409**: Only environmental impact assessment services under CPC 9406 and 9409.

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
Environment consulting services (CPC 9409**)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
7. FINANCIAL SERVICES			
Headnotes: All financial services are subject to the following provisions.			
1. To clarify the commitment of Korea with respect to Article 7.11, juridical persons supplying financial services and constituted under the laws of Korea are subject to non-discriminatory limitations on juridical form ³⁶ .			
2. The commitments of Korea under Articles 7.11 and 7.12 are subject to the limitation that in order to establish or acquire a controlling interest in a financial service supplier in Korea, a foreign investor must own or control a financial service supplier that engages in supplying financial services within the same financial services sub-sector in its home country.			

³⁶ This headnote is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

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
		<p>3. For greater certainty, nothing in this Agreement limits Korea's ability to require the chief executive officer of a financial service supplier established under its laws to reside within its territory.</p> <p>4. Even if Korea permits persons located in its territory, and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of the other Party located in the territory of the other Party, such permission will not mean that Korea is required to permit such suppliers to do business or engage in solicitation in the territory of Korea. Korea may define "doing business" and "solicitation" for purposes of this obligation, provided that those definitions are not inconsistent with the commitments regarding cross-border supply of financial services undertaken by Korea.</p> <p>5. Without prejudice to other means of prudential regulation on cross-border supply of financial services, Korea may require the registration or authorisation of cross-border financial service suppliers of the other Party and of financial instruments. Korea may require a cross-border financial service supplier of the other Party to provide information, solely for informational or statistical purposes, on the financial services it has supplied within the territory of Korea. Korea will protect such business information that is confidential from any disclosure that would prejudice the competitive position of the supplier.</p> <p>6. The Parties confirm that the following entities, as currently structured, are covered by Chapter Seven, but that they shall not be considered financial service suppliers for purposes of that Chapter³⁷: Korea Deposit Insurance Corporation (KDIC), Resolution and Finance Corporation, Export-Import Bank of Korea, Korea Export Insurance Corporation, Korea Technology Credit Guarantee Fund, Credit Guarantee Fund, Korea Asset Management Corporation (KAMCO), Korea Investment Corporation (KIC), the National Agricultural Cooperative Federation, and the National Federation of Fisheries Cooperatives³⁸.</p>	

³⁷ For greater certainty, Chapter Seven does not apply to measures adopted or maintained by Korea relating to the entities specified in this paragraph.

³⁸ For greater certainty, the National Agricultural Cooperative Federation and the National Federation of Fisheries Cooperatives are not considered financial service suppliers, for purposes of this paragraph, which includes the provision of insurance services. Notwithstanding the headnote above, the National Agricultural Cooperative Federation and the National Federation of Fisheries Cooperatives are considered to be financial service suppliers covered by Chapter Seven with regard to the provision of banking and other financial services that are regulated by the FSC.

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
7. Korea may grant (a) to one or more of the following financial service suppliers(collectively, Government-Sponsored Institutions or GSIs): - The Korea Development Bank; - Industrial Bank of Korea; - Korea Housing Finance Corporation; - The National Agricultural Cooperative Federation; and - The National Federation of Fisheries Cooperatives. (b) special treatment, including but not limited to the following: - Guarantees of loans to or bonds issued by the GSIs; - Permission to issue more bonds per capital than similarly-situated non-GSIs; - Reimbursement of losses incurred by GSIs; - Exemption from certain taxes on capital, surplus, profit, or assets.				8. Chief and deputy executive officers and all members of the Board of Directors of the Korea Housing Finance Corporation, the National Agricultural Cooperative Federation and the National Federation of Fisheries Cooperatives must be Korean nationals.

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
	<p>9. Korea reserves the right not to consider any "compulsory" third-party insurance service supplied in the territory of a foreign country to a natural person in Korea or a juridical person established therein, in determining whether such a natural or juridical person has satisfied a legal obligation to purchase such "compulsory" third party insurance service not listed in this Schedule. However, services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea.</p> <p>10. In the context of privatising government-owned or government-controlled entities that supply financial services, Korea reserves the right to adopt or maintain any measure relating to the continued guarantee, or time-limited additional guarantee, of the obligations and liabilities of these entities.</p> <p>11. Korea reserves the right to limit ownership by foreign investors of the Korea Exchange and the Korea Securities Depository. In the event of public offering of shares of the Korea Exchange or the Korea Securities Depository, Korea reserves the right to limit shareholding by foreign persons in the relevant institution, provided that Korea shall ensure that:</p> <p>(a) any shareholding interests held by foreign persons at the time of the public offering shall be preserved; and</p> <p>(b) following the public offering, the Korea Exchange or the Korea Securities Depository shall assure access for financial service suppliers of the EU Party which are established in Korea's territory, and regulated or supervised under the laws of Korea.</p>		

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
A. Insurance and Insurance-related Services ³⁹	<p>1) Unbound except for</p> <p>(a) insurance of risks relating to:</p> <p>(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and</p> <p>(ii) goods in international transit;</p> <p>(b) reinsurance and retrocession;</p> <p>(c) services auxiliary to insurance, such as consultancy, risk assessment, actuarial and claim settlement services; and</p> <p>(d) insurance intermediation, such as brokerage and agency, of insurance of risks related to services listed in (a) and (b) above.</p> <p>2) Unbound except for</p> <p>(a) insurance of risks relating to:</p>	<p>1) Unbound except for</p> <p>(a) insurance of risks relating to:</p> <p>(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and</p> <p>(ii) goods in international transit;</p> <p>(b) reinsurance and retrocession;</p> <p>(c) services auxiliary to insurance, such as consultancy, risk assessment, actuarial and claim settlement services; and</p> <p>(d) insurance intermediation, such as brokerage and agency, of insurance of risks related to services listed in (a) and (b) above.</p> <p>2) Unbound except for</p> <p>(a) insurance of risks relating to:</p>	

³⁹ "Consultancy" means activities such as providing advice on corporate strategy formulation, marketing strategy, or product development strategy. "Risk assessment" means activities such as risk analysis, risk prevention, or expert advice related to difficult or unusual risks.

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
	<p>(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and</p> <p>(ii) goods in international transit;</p> <p>(b) reinsurance and retrocession;</p> <p>(c) services auxiliary to insurance, such as consultancy, risk assessment, actuarial and claim settlement services.</p> <p>In determining whether a natural person resident in Korea or juridical persons established in Korea has satisfied a legal obligation to purchase, certain prescribed "compulsory" insurance services, any such service supplied in the territory of a foreign country to such person is not considered.</p> <p>However, services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea.</p>	<p>(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and</p> <p>(ii) goods in international transit;</p> <p>(b) reinsurance and retrocession;</p> <p>(c) services auxiliary to insurance, such as consultancy, risk assessment, actuarial and claim settlement services.</p> <p>In determining whether a natural person resident in Korea or juridical persons established in Korea has satisfied a legal obligation to purchase, certain prescribed "compulsory" insurance services, any such service supplied in the territory of a foreign country to such person is not considered.</p> <p>However, services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea.</p>	

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
	<p>3) Only two employees of a commercial bank, mutual saving bank, or securities company may sell insurance products at any one time at a single location. For transparency purposes, the manner of sales of insurance products such as the number of windows in a single bank location devoted to the sale of insurance will be restricted, and limitations will be imposed on the percentage of insurance sold by a bank that may be underwritten by a single insurer.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>		

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
B. Banking and Other Financial Services	<p>1) Unbound except for : (a) the provision and transfer of financial information⁴⁰; and (b) the provision and transfer of financial data processing and related software relating to banking and other financial services, by no later than two years from the date this Agreement enters into force, and in no case later than the effective date of similar commitments stemming from other FTAs.</p>	<p>1) Unbound except for : (a) the provision and transfer of financial information; and (b) the provision and transfer of financial data processing and related software relating to banking and other financial services, by no later than two years from the date this Agreement enters into force, and in no case later than the effective date of similar commitments stemming from other FTAs.</p>	

⁴⁰ For greater certainty, "financial information" referred to in this section does not include general financial or business information that is included within a general circulation publication or provided for a general audience.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<p>Limitations on Market Access</p> <p>(c) advisory and other auxiliary services, excluding intermediation. This commitment applies to the supply of credit rating, credit reference and investigation, general fund administration, indirect investment vehicle appraisal, and bond appraisal with regard to securities issued in Korea only to the extent that Korea allows the supply of these services. This commitment does not apply to (i) credit rating of enterprises in Korea; or (ii) credit reference and investigation undertaken for purposes of lending and other financial transactions in Korea with respect to individuals or companies in Korea. Once Korea allows the supply of certain of these services, it may not subsequently prohibit or limit the supply of such services.</p> <p>2) A resident of Korea, including a natural person who is resident in Korea, a financial institution constituted under the laws of Korea and a branch of foreign financial institution, may enter into offshore futures, options, and certain forward contracts only through a futures company licensed in Korea.</p>	<p>Limitations on National Treatment</p> <p>(c) advisory and other auxiliary services, excluding intermediation. This commitment applies to the supply of credit rating, credit reference and investigation, general fund administration, indirect investment vehicle appraisal, and bond appraisal with regard to securities issued in Korea only to the extent that Korea allows the supply of these services. This commitment does not apply to (i) credit rating of enterprises in Korea; or (ii) credit reference and investigation undertaken for purposes of lending and other financial transactions in Korea with respect to individuals or companies in Korea. Once Korea allows the supply of certain of these services, it may not subsequently prohibit or limit the supply of such services.</p> <p>2) A resident of Korea, including a natural person who is resident in Korea, a financial institution constituted under the laws of Korea and a branch of foreign financial institution, may enter into offshore futures, options, and certain forward contracts only through a futures company licensed in Korea.</p>	<p>Additional Commitments</p>	

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
	<p>3) The following types of business may not be conducted by a branch of a financial service supplier constituted under the laws of another country:</p> <ul style="list-style-type: none"> (a) credit unions; (b) mutual savings banks; (c) specialized capital finance companies; (d) merchant banks; (e) foreign and won currency capital brokerage firms; (f) credit information companies; (g) general fund administration firms; (h) indirect investment vehicle appraisal companies; and (i) bond appraisal companies. 	<p>3) A financial institution constituted under the laws of another country may own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea only if that institution is an "internationally recognized financial institution"⁴¹.</p> <p>For purposes of transparency:</p> <ul style="list-style-type: none"> (a) the Financial Services Commission applies additional criteria for approval that are not inconsistent with this Agreement to approval of ownership by an internationally recognized financial institution. (b) a natural person may not own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. 	

⁴¹ "Internationally recognized financial institution" includes any financial institution that has been rated by an international rating organisation at a level acceptable to the relevant Korean regulator or a financial institution that has demonstrated by alternative means acceptable to the relevant Korean regulator that it has an equivalent status.

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
	<p>A non-financial institution that seeks to offer certain electronic financial services in Korea may be established only as a subsidiary.</p> <p>Interbank brokerage of KRW (Korean won) spot transactions is limited to the two existing brokerage companies in the business.</p> <p>Only the Korea Exchange may operate a securities or futures market in Korea.</p> <p>Only the Korea Securities Depository may serve as the depository for listed and unlisted securities issued in Korea or as the intermediary for transfer of those securities between accounts of securities companies in Korea.</p>	<p>(c) a corporate entity other than a financial institution, the main business of which is not financial services, may not own more than 4 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. The ownership percentage can be increased to 10 percent if the corporate entity waives its ability to exercise voting rights relating to the shares in excess of 4 percent.</p> <p>Each branch location in Korea of a bank constituted under the laws of another country requires a separate license. A branch of a banking subsidiary, including one owned or controlled by investors of another country does not require such a license.</p>	

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
<p>9. TOURISM AND TRAVEL RELATED SERVICES</p> <p>A. Hotels and Restaurants (CPC 641, 6431)** excluding rail and air transport related facilities in CPC 6431</p>	<p>Only the Korea Securities Depository and the Korea Exchange may perform liquidation and settlement of securities and derivatives listed or traded on the Korea Exchange.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	<p>A branch in Korea of a bank or a securities company constituted under the laws of another country must bring and maintain operating funds within Korea, which shall be used for purposes of determining the amount of funds to be raised or loans to be extended by such local branch. For purposes of the Banking Act and the Securities and Exchange Act, such a branch is considered a separate legal entity from the bank or the securities company constituted under the laws of another country.</p> <p>Korea may limit the number of financial institutions designated to hold housing accounts, such as the National Housing Subscription Deposit Accounts.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section.</p>	
	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	

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	Consumption abroad	Limitations on National Treatment	Additional Commitments
Food serving services (CPC 642)	1) Unbound except for air transport related facilities 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound except for air transport related facilities 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound except for air transport related facilities 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
B. Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
C. Tourist Guides Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments 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
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (CPC 96191, 96192) Entertainment services provided by individual artists or groups, such as musical, theatre, live band, opera, etc.	<ol style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section 	
B. News Agency Services (CPC 962)	<ol style="list-style-type: none"> 1) A news-tong-sin-sa (news agency) organised under foreign law may supply news-tong-sin (news communications) in Korea only under a contract with a news agency organised under Korean law which has a radio station license, such as Yonhap News. 2) None 3) A foreign news agency may establish a branch or office in Korea for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news-tong-sin (news communications) in Korea. 	<ol style="list-style-type: none"> 1) None 2) None 3) The following persons may not serve as a dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) or editor of a news agency, or serve as im-won (a member of the board of directors) of Yonhap News or the News Agency Promotion Committee: (a) a foreign national; or (b) a Korean national not domiciled in Korea. 	

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	
	<p>Limitations on Market Access</p> <p>The following persons may not supply news agency services in Korea:</p> <ul style="list-style-type: none"> (a) a foreign government; (b) a foreign person; (c) an enterprise organised under Korean law whose dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national or is a person not domiciled in Korea; or (d) an enterprise organised under Korean law in which a foreign person holds 25 percent or more equity interests. <p>The following persons may not obtain a radio station license:</p> <ul style="list-style-type: none"> (a) a foreign national; (b) a foreign government or its representative; or (c) an enterprise organised under foreign law. <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>4) Unbound except as indicated in the Horizontal Commitments section</p>		

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
E. Recreation park services (CPC 96491 excluding and CPC 96191, 96192 beach services)	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	
11. TRANSPORT SERVICES			
A. Maritime Transport Services International transport (CPC 7211, 7212) Excluding cabotage	<ol style="list-style-type: none"> 1) (a) Liner shipping: None (b) Bulk, tramp, and other international shipping: None 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: (i) International maritime passenger transport: Unbound (ii) International maritime cargo transport: None (b) Other forms of commercial presence: None 	<ol style="list-style-type: none"> 1) None 2) None 3) (a) None (b) None 	<p>The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions.</p> <ol style="list-style-type: none"> 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering

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
	4) (a) Ship's crew: Unbound (b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section	(4) Unbound except as indicated in the Horizontal Commitments section	4. Garbage collecting and ballast waste disposal 5. Port captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services
<p>Notes: Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this Schedule does not include national cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located in the entire Korean peninsula and(or) any adjacent Korean islands and another port or point located in the entire Korean peninsula and(or) any adjacent Korean islands, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in the entire Korean peninsula and any adjacent Korean islands.</p>			

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Maritime Auxiliary Services Maritime cargo handling services	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Storage and warehouse services in ports (CPC 742**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Customs clearance service	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Maritime agency services	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Container station and depot services	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Maritime forwarding services (CPC 748**) ⁴²	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

⁴² Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Shipping brokerage services (CPC 748**, 749**) ⁴³	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Maintenance and repair of vessels ⁴⁴ (CPC 8868)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

⁴³ 748**, 749**: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

⁴⁴ Services, such as repair and management of vessels, management of crew, and marine insurance, provided on behalf of a maritime passenger transport business, maritime cargo transport business or vessel leasing business.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Rental of vessels with crew (CPC 7213)	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Korea 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) None 2) None 3) Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Korea 4) Unbound except as indicated in the Horizontal Commitments section 	
Pushing and towing services (CPC 7214)	<ol style="list-style-type: none"> 1) Unbound 2) None 3) Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Korea 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) Unbound 2) None 3) Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of Korea 4) Unbound except as indicated in the Horizontal Commitments section 	

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
Tally, measuring and survey services (CPC 745**) ⁴⁵	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
C. Air Transport Services ⁴⁶				
Computer reservation system (CRS) services	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
Selling and marketing of air transport services	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

⁴⁵ Tally, measuring and survey services only apply to the maritime transport sector.

⁴⁶ As defined in the GATS Annex on Air Transport Services.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access	Limitations on National Treatment	Limitations on National Treatment	Additional Commitments
Maintenance and repair of aircraft (part of CPC 8868)	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>		
Rental of aircraft with crew (CPC 734) ⁴⁷	<p>1)2) Aircraft used by a Korean air carrier has to be registered in Korea.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>By exception, aircraft registered in the Member States of the European Union may be leased by an air carrier of the European Union to a Korean air carrier in specific circumstances for the Korean air carrier's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within Korea, and subject to obtaining the approval of a limited duration from Korea.</p>	<p>1) 2) Aircraft used by a Korean air carrier has to be registered in Korea.</p> <p>To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>By exception, aircraft registered in the Member States of the European Union may be leased by an air carrier of the European Union to a Korean air carrier in specific circumstances for the Korean air carrier's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within Korea, and subject to obtaining the approval of a limited duration from Korea.</p>		

⁴⁷ This service is limited to wet-lease service.

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
	<p>3) Aircraft used by a Korean air carrier has to be registered in Korea. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>3) Aircraft used by a Korean air carrier has to be registered in Korea. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. Aircraft must be operated by an air carrier owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.</p> <p>4) Unbound except as indicated in the Horizontal Commitments section</p>	
Ground-handling services	<p>1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section</p>	

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
E. Rail Transport Services a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to an economic needs test. Main criteria: establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	
c. Maintenance and repair of rail (part of CPC 8868) ⁴⁸ d. Services auxiliary to rail transport services (part of CPC 741, CPC 7113) ⁴⁹	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

⁴⁸ Commitments on maintenance and repair services of rail only apply to the privately owned rail facilities.

⁴⁹ Commitments on services auxiliary to rail transport services only apply to the privately owned rail facilities.

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

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
F. Road Transport Services a. Transportation of containerized freight excluding cabotage (CPC 71233**))	<ol style="list-style-type: none"> 1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) Unbound 2) None 3) Cargoes are confined to containerized cargoes to be exported or imported. 4) Unbound except as indicated in the Horizontal Commitments section 	
b. Rental of non-scheduled services of buses with operators (CPC 71223)	<ol style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	
c. Maintenance and repair of road equipment (part of CPC 8867, part of CPC 6112)	<ol style="list-style-type: none"> 1) Unbound 2) None 3) Establishment of a commercial presence is subject to an economic needs test. 4) Unbound except as indicated in the Horizontal Commitments section 		<ol style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section 	

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
G. Pipeline Transport (CPC 7131**) Only the transportation of oil products, excluding the transportation of LPG ⁵⁰	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
H. Services Auxiliary to all Modes of Transport b. Storage and warehouse services other than those in ports (CPC 742**) Excluding services for agricultural, fishery and livestock products	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section		1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	

⁵⁰ Pipeline transport of natural gas is to be found under "All Sectors – Gas Industry" in the Schedule of Specific Commitments of Establishment.

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

Sector or Sub-sector	1) Cross-border supply Limitations on Market Access	2) Consumption abroad	3) Commercial presence Limitations on National Treatment	4) Presence of natural persons Additional Commitments
I. Other Transport Services COMBINED TRANSPORT SERVICES				
Freight forwarding for rail transport ⁵¹	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE				
b. Hairdressing and other beauty services (CPC 9702)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section	

⁵¹ "Freight forwarding for rail transport" means auxiliary services to be carried out at the ends of railway transport which include collecting containerized cargoes, contracting with the Korea Railroad Corporation for transport of the freight on trains, and loading/unloading and delivery of freight.

ATTACHMENT I

(Higher Education Services)

The types of higher educational institutions are as follows:

1. Junior Colleges: higher educational institutions which offer a 2-3 year curriculum and confer an associate degree, in accordance with the Higher Education Law.
2. Universities: higher educational institutions which offer a 4-6 year curriculum and confer a bachelor's degree, in accordance with the Higher Education Law.
3. Industrial Universities: higher educational institutions which offer education on the knowledge and skills needed for an industrial society, and confer a bachelor's degree, in accordance with the Higher Education Law.
4. Technical Colleges: higher educational institutions which offer a 2 year curriculum to train expert manpower, and confer associate degrees and bachelor's degrees, in accordance with the Higher Education Law.
5. Intra-company Universities: higher educational institutions which are established and operated by employers to educate employees, and confer degrees or diplomas equivalent to those of Junior Colleges or Universities, in accordance with the Lifelong Education Act.

ATTACHMENT II

(Adult Education Services)

The types of adult education institutions are as follows:

1. Hag-won(private teaching institutes for adults) are facilities that provide tutoring services on the following subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer in accordance with the Establishment and Operation of Private Teaching Institute and Extracurricular Lessons Act. Excluded are schools, libraries, museums, workplace facilities that provide education services to employees, lifelong education facilities in accordance with the Lifelong Education Act, and driving schools.

- (a) Industrial infrastructure technology: machinery, automobile, metal, chemicals and ceramics, electrics, telecommunications, electronics, shipbuilding, aviation, civil engineering, textile and apparels, mining resources, land development, agriculture and forestry, oceanic industry, energy, crafts, environment, transportation, and safety management
- (b) Applied industrial technology: design, hair and cosmetology, food and beverage, packaging, printing, photography, and piano tuning
- (c) Industrial services: stenography, computable accounting, e-commerce, job consulting, social survey, convention planning, consumer consulting, and telemarketing
- (d) General services: pet grooming, funeral service, hospice, flight crew, and hospital coordinators
- (e) Computer: computers, games, robots, data processing, telecommunications equipment, the Internet, and software
- (f) Culture and tourism: publishing, imaging and recording, film, broadcasting, character products, and tourism
- (g) Nursing assistant: nursing assistant
- (h) Management and office work: finance, insurance, distribution, real estate, secretary service, accounting, pen writing, bookkeeping, abacus, mental arithmetic, and speed-reading
- (i) International: foreign languages for adults, interpretation, and translation
- (j) Humanities: college transfer, public management, business management, accounting, statistics, and public service examination

- (k) Arts: traditional Korean music, traditional dance, calligraphy, flower arrangement, floral art and crafts, cartoon, theatre arts, modelling, conversation skills, magic, applied music, vocal music, modern dance, baduk, and speech
- (l) Reading room¹: reading rooms that are not related to private institutes that teach regular curricula subjects

2. Lifelong education facilities are the facilities which have been approved by, registered with or notified to the Ministry of Education, Science and Technology in accordance with the Lifelong Education Act. Lifelong adult education facilities refer to lifelong education facilities annexed to workplaces, NGOs, schools, and media organisations, lifelong education facilities related to the development of knowledge and human resources, and on-line lifelong education facilities, all of which are established for adults.

B. Schedule of Specific Commitments in Establishment²

EXPLANATORY NOTES

1. The list of commitments below (hereinafter referred to as "this Schedule") indicates the economic activities liberalised pursuant to Article 7.13 and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of the EU Party in those activities. This Schedule is composed of the following elements:

- (a) the first column indicating the sector or sub-sector in which the commitment is undertaken by Korea, and the scope of liberalisation to which the reservations apply;
- (b) the second column describing the applicable reservations to Article 7.11 in the sector or sub-sector indicated in first column; and
- (c) the third column describing the applicable reservations to Article 7.12 in the sector or sub-sector indicated in first column.

Establishment in sectors or sub-sectors covered by this agreement and not mentioned in this Schedule is not committed.

2. Establishment in service sectors, which is already covered in Korea's Schedule of Specific Commitments in Service Sectors, is not covered in this Schedule.

3. Measures inconsistent with both Articles 7.11 and 7.12 shall be inscribed in the column relating to Article 7.11. In this case, the inscription will be considered to

¹ A place where people go to study.

² The limitations on key personnel, graduate trainees and business services sellers, inscribed in "1. Horizontal Commitments" of the Schedule of Specific Commitments in Services Sectors, are also applied to the Schedule of Specific Commitments in Establishment, where relevant.

provide a condition or qualification to Article 7.12 as well³.

4. Notwithstanding Article 7.11, non-discriminatory requirements as regards the types of legal form of an establishment do not need to be specified in this Schedule in order to be maintained or adopted by Korea.

5. Korea does not undertake any commitment under Articles 7.18 and 7.19 on key personnel, graduate trainees, and business service sellers in economic activities which are not liberalised pursuant to Article 7.13.

Korea's commitments undertaken under Articles 7.18 and 7.19 on key personnel, graduate trainees, and business service sellers do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

Korea may take measures affecting natural persons seeking access to the employment market of Korea and measures regarding citizenship, residence or employment on a permanent basis.

Key personnel, graduate trainees, and business service sellers whose entries and temporary stays are permitted shall observe the immigration and labour laws of Korea.

6. In identifying individual sectors and sub-sectors: ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002.

7. This Schedule does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements when they do not constitute a market access or a national treatment limitation within the meaning of Articles 7.11 and 7.12. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and non-discriminatory requirements that certain activities may not be carried out in environmental protected areas or areas of particular historic and artistic interest), even if not listed, apply in any case to establishments and investors of the other Party.

8. In accordance with Article 7.1, this Schedule does not include measures concerning subsidies or grants provided by Korea, including government-supported loans, guarantees and insurance.

9. The rights and obligations arising from this Schedule shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

³ For the purposes of this paragraph, treatment provided under Article 7.12 is no less favourable than that committed in free trade agreements to which Korea is a party and which will enter into force after the signature of this Agreement.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p>	<p>Limitations on Acquisition of Land</p> <p>Unbound for measures with respect to the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person:</p> <p>(1) is not deemed foreign under Article 2 of the Foreigner's Land Acquisition Act, and</p> <p>(2) is deemed foreign under the Foreigner's Land Acquisition Act or is a branch of a foreign juridical person, subject to approval or notification in accordance with the Foreigner's Land Acquisition Act, if the land is to be used for any of the following legitimate business purposes:</p> <ul style="list-style-type: none"> (a) ordinary business activities; (b) housing for senior management; or (c) fulfilling land-holding requirements stipulated by pertinent laws. <p>Unbound for measures with respect to the acquisition of farmland by foreign persons.</p>	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	<p>Investment</p> <p>Unbound for measures with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities^{4 5}.</p> <p>A foreigner who intends to make a foreign direct investment shall, in advance, make report to the Minister of Knowledge Economy in accordance with the Ordinance of the Minister of Knowledge Economy. The same limitation shall apply to any modification of matters such as the amount of foreign direct investment and the ratio thereof.</p> <p>Unbound for measures with respect to investments in the defense industry. Foreign investors who intend to acquire the outstanding shares of defense industry other than the newly issued ones shall obtain a prior permission from the Minister of Knowledge Economy.</p> <p>Disadvantaged Groups</p> <p>Unbound for measures that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities⁶</p> <p>State-Owned National Electronic/Information System</p> <p>Unbound for measures affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government. This reservation does not apply to payment and settlement systems related to financial services.</p>	

⁴ This reservation does not apply to former private enterprises that are owned by the state as a result of corporate reorganisation processes.

⁵ For purposes of this reservation, "state enterprise" shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of other state enterprises or governmental authorities.

⁶ The measures for companies employing disadvantaged groups are applied in a non-discriminatory way.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	<p>Firearms, Swords, Explosives, Etc. Unbound for measures with respect to the firearms, swords, and explosives sectors, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, or explosives.</p> <p>Atomic Energy Unbound for measures with respect to the atomic energy industry.</p> <p>Electric Power Industry Unbound for measures with respect to electric power generation, transmission, distribution, and sale. Any such measure shall not decrease the level of aggregate foreign ownership permitted in the electric power industry as listed under sector D (a) a) (ISIC rev 3.1: 401).</p> <p>Gas Industry Unbound for measures with respect to the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network. Any such measure shall not decrease the level of aggregate foreign ownership permitted in the gas industry as listed under sector D (a) b) (ISIC rev 3.1: 402).</p>	
<p>A. AGRICULTURE, HUNTING, FORESTRY</p> <p>(a) Agriculture, hunting and related service activities (ISIC rev 3.1: 011,012,013,015)</p> <p>(b) Forestry and logging (ISIC rev 3.1: 02)</p>	<p>Unbound for rice or barley farming. Foreign investors may not hold 50 percent or more of the equity interests of an enterprise engaged in beef cattle farming.</p> <p>None</p>	<p>Unbound for rice or barley farming.</p> <p>None</p>

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
B. MINING AND QUARRYING		
(a) Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None	None
(b) Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying (ISIC rev 3.1: 11)	None, under the following conditions: (a) Submarine petroleum ⁷ extraction rights can be held only by the government; and (b) These rights may be transferred to a licensee for a limited period, provided the applicant meets non-discriminatory and objectively assessed qualification requirements.	None
(d) Mining of metal ores (ISIC rev 3.1: 13)	None	None
(e) Other mining and quarrying (ISIC rev 3.1: 14)	None	None

⁷ "Petroleum" includes natural pitch and inflammable natural gas.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
C. MANUFACTURING		
(a) Manufacture of food products and beverages (ISIC rev 3.1: 15 excluding grain polishing)	None	None
(b) Manufacture of tobacco products (ISIC rev 3.1: 16)	None	None
(c) Manufacture of textiles (ISIC rev 3.1: 17)	None	None
(d) Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None	None
(e) Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None	None

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
(f) Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None	None
(g) Manufacture of paper and paper products (ISIC rev 3.1: 21)	None	None
(h) Publishing, printing and reproduction of recorded media (ISIC rev3.1: 22, excluding publishing and printing on a fee or contract basis) ⁸	None	None
(i) Manufacture of coke oven products (ISIC rev 3.1: 231)	None	None
(j) Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None	None

⁸ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under Other Business Services. r).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
(l) Manufacture of chemicals and chemical products a) Manufacturing of basic chemicals (ISIC rev 3.1: 241 excluding manufacturing of radioisotope) b) Manufacturing of other chemical products (ISIC rev 3.1: 242) c) Manufacturing of man made fibres (ISIC rev 3.1: 243)	None	None
(m) Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None	None
(n) Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None	None
(o) Manufacture of basic metals (ISIC rev 3.1: 27)	None	None

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
(p) Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28 excluding manufacturing of nuclear reactor)	None	None
(q) Manufacture of machinery and equipment n.e.c.	None	None
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None	None
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None	None
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None	None

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
(r) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None	None
(s) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None	None
(t) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None	None
(u) Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33 excluding manufacturing of radiation generation facilities)	None	None
(v) Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None	None

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
(w) Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None	None
(x) Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	None	None
(y) Recycling (ISIC rev 3.1: 37)	None	None

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
D. ELECTRICITY, GAS AND WATER SUPPLY		
(a) Electricity, gas, steam and hot water supply a) Energy industry - electric power generation other than nuclear power generation; electric power transmission, distribution and sales (ISIC rev 3.1: 401)	The aggregate foreign share of KEPCO's issued stocks may not exceed 40 percent. A foreign person may not become the largest shareholder of KEPCO. The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), may not exceed 30 percent of the total facilities in the territory of Korea. The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person may not be the largest shareholder. A single shareholder's share of KEPCO's equity interests may not exceed 3 percent.	The aggregate foreign share of KEPCO's issued stocks may not exceed 40 percent. A foreign person may not become the largest shareholder of KEPCO. The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), may not exceed 30 percent of the total facilities in the territory of Korea. The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person may not be the largest shareholder. A single shareholder's share of KEPCO's equity interests may not exceed 3 percent.
b) Manufacture of gas; distribution of gaseous fuels through mains (ISIC rev 3.1: 402)	Foreign persons, in the aggregate, may not own more than 30 percent of the equity interests of KOGAS. A single shareholder's share of KOGAS's equity interests may not exceed 15 percent.	
c) Steam and hot water supply (ISIC rev 3.1: 403)	None	None

MFN TREATMENT EXEMPTION

1. For the purposes of Articles 7.8.2 and 7.14.2, to be of a significantly higher level, obligations stipulated in a regional economic integration agreement shall either create an internal market on services and establishment¹ or encompass both the right of establishment and the approximation of legislation. The evaluation of the level of the obligations shall be conducted on the basis of sectoral or horizontal commitments.

- (a) The right of establishment referred to in this paragraph means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and manage undertakings under the conditions laid down for nationals by the legislation of the country where such establishment is effected.
- (b) The approximation of legislation referred to in this paragraph means:
 - (i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or
 - (ii) the incorporation of common legislation into the legal order of the parties to the regional economic integration agreement. Such alignment or incorporation shall be taking place, and is deemed to take place only from such time that it has been enacted into the domestic legal order of the party or parties to the regional economic integration agreement.

2. The Parties shall notify the Committee referred to in Article 7.3 of any regional economic integration agreement which fulfils the conditions of Articles 7.8.2 and 7.14.2. Such a notification shall be made in writing within 60 days of the signature of the regional economic integration agreement.

3. Upon the request of a Party, and further to the notification mentioned in paragraph 2 of this Annex, the Parties shall discuss and review, at the Committee or in separate consultations, the conformity of the regional economic integration agreement with the conditions of Articles 7.8.2 and 7.14.2 and this Annex.

¹ An internal market on services and establishment means an area without internal frontiers in which the free movement of services, capital and persons is ensured. For greater certainty, the European Economic Area (EEA) is the only internal market with third countries of the European Union at the time of signature of this Agreement.

LIST OF MFN EXEMPTIONS

EU PARTY

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
1. All sectors	<p>The European Union reserves the right to adopt or maintain any measure that accords differential treatment to countries deriving from a specific provision found in economic integration agreements to which the European Union is a Party and according to which the European Union may amend any measure only to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with obligations on market access, national treatment and most-favoured-nation in these economic integration agreements.</p>	All countries	Indefinite	To protect differential treatment deriving from ratchet clauses.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
2. Road Transport	In Romania, the permission for vehicles registered in the countries indicated in column 3) to transport goods and/or passengers is in accordance with existing or future bilateral road agreements. Road cabotage is reserved for domestic registered vehicles.	Austria, Albania, Belgium, Bulgaria, Czech Republic, Cyprus, Croatia, Denmark, Switzerland, Latvia, Lithuania, France, Finland, Italy, Iran, Germany, Greece, Luxembourg, Great Britain, Norway, Netherlands, Poland, Portugal, Spain, Sweden, Slovakia, Syria, Slovenia, Turkey, Hungary, and possibly other countries in the future.	Indefinite	The need for the exemption is linked to the regional specificity of the cross-border provision of road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
3. Rail Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which regulate traffic rights and operating conditions, and the provision of transport services in the territory of Bulgaria, Czech Republic and Slovakia and between the countries concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of rail transport infrastructure and the environment, and to regulate traffic rights in the territory of the Czech Republic and Slovakia and between the countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
4. Road Transport - Passenger and Freight	Provisions in existing or future agreements on international road haulage (including combined transport - road/rail) and passenger transport, concluded between the Community/European Union or the Member States and third countries, which: (a) reserve or limit the provision of transport service between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party ¹ ; or (b) provide for tax exemption for such vehicles.	Switzerland, states in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States, Albania, Turkey, Lebanon, Israel, Syria, Jordan, Egypt, Tunisia, Algeria, Morocco, Iran, Afghanistan, Iraq, and Kuwait.	Indefinite	The need for exemption is linked to the regional characteristics of the cross-border provision of road transport services.

¹ With regard to Austria the part of the MFN exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
5. Road Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of the Czech Republic and between the countries concerned.
6. Road Transport - Passenger and Freight	Provisions in existing or future reciprocal bilateral and plurilateral agreements on international road transport (including combined transport, road and rail) reserving cabotage transport in Finland.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	Regional specificity of the road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
7. Road Transport - Passenger and Freight	VAT exemption in Austria is limited to international passenger transport carried out by foreign entrepreneurs by means of motor vehicles registered in the countries indicated in column 3).	Successor states of former Yugoslavia, Switzerland, and successor states of the former USSR (with the exception of the Baltic States, Azerbaijan, Georgia, Moldova and Uzbekistan).	Indefinite	Reciprocity; and facilitating of the development of international touring.
8. Road Transport - Passenger and Freight	Exemption from vehicle tax in Austria under certain conditions on the grounds of de facto reciprocity, limited to vehicles registered in the countries indicated in column 3).	Israel, Monaco, San Marino, Turkey, Vatican City, and United States.	Indefinite	Reciprocity; and facilitating of the development of international touring and/or international transport of goods.
9. Road Transport - Passenger and Freight	Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies.	All countries with which agreements are or will be in force	Indefinite	To protect the transport infrastructure and the environment, and to regulate traffic rights in the territory of Lithuania and between countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
10. Road Transport - Passenger and Freight	Measures taken under existing or future agreements which reserve and/or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits and/or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria.	All countries with which agreements are or will be in force.	Indefinite	Protection of the integrity of the infrastructure, as well as environmental protection, and regulation of traffic rights in the territory of Bulgaria and between the countries concerned.
11. All Passenger and Freight Services excluding Maritime Transport	Poland: a reciprocity requirement concerning supply of transport services by suppliers of countries concerned, in, into and across the territory of such countries.	All countries	Indefinite	System of existing and future reciprocal agreements on transport cooperation (or of similar character), and promotion and protection of foreign investments, implementing, inter alia, transportation quotas resulting from bilaterally agreed system of permits.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
12. Road Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of Slovakia to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of Slovakia and between the countries concerned.
13. Road Transport - Freight (CPC 7123)	Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to Spanish service suppliers.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Spanish service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<p>14. Auxiliary Air Transport Services</p> <p>(a) aircraft repair and maintenance services during which an aircraft is withdrawn from service;</p> <p>(b) the selling and marketing of air transport services;</p> <p>(c) computer reservation system (CRS) services; and</p> <p>(d) other services auxiliary to air transport services, such as ground-handling services, rental service of aircraft with crew, and airport management services</p>	<p>The right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement.</p>	<p>All countries</p>	<p>Indefinite</p>	<p>Needed to protect existing and future international agreements.</p>

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
15. CRS and Sales and Marketing of Air Transport Services	Provisions of Article 7 of Regulation (EEC) No 2299/89, as amended by Regulation (EEC) No 3089/93, whereby the obligations of CRS system vendors or of parent and participating air carriers shall not apply to CRS system vendors or parent and participating air carriers of countries where treatment equivalent to that applied under the Regulation is not accorded to EU Party CRS system vendors or parent and participating air carriers in the countries.	All countries where a CRS system vendor or a parent air carrier is located.	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS.
16. Cargo-Handling Services and Storage Warehouse Services in Sea and River Harbours, Including Services Relating to Containers and Goods in Containers	The right to supply these kinds of services is granted by Bulgaria upon a reciprocity basis and under bilateral agreements with the countries concerned.	All countries	Indefinite	The aim of the application of such a measure is to guarantee equal access to the market of other countries for Bulgarian suppliers of such kinds of services

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
17. Internal Waterways Transport	Measures based upon existing or future agreements on access to inland waterways (including agreements following the Rhine-Main-Danube link), which reserve traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership.	Switzerland, States in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States.	Indefinite. Exemption needed for certain countries only until an economic integration agreement is concluded or completed.	To regulate transport capacity on inland waterways, taking into account geographic specificity.
18. Internal Waterways Transport	Regulations implementing the Mannheim Convention on Rhine Shipping. ²	Switzerland	Indefinite	To regulate transport capacity on inland waterways, taking into account geographic specificity.

² The following Member States of the European Union are covered by this MFN exemption: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
19. Inland Waterways Transport - Passenger and Freight	<p>In Austria:</p> <p>(a) Certain traffic rights are reserved for vessels of the countries indicated in column 3) (nationality requirements regarding ownership); and</p> <p>(b) Certificates and licences of the countries indicated in column 3) are recognised.</p>	Successor states of former Yugoslavia, and successor states of former USSR.	Indefinite; and the exemption applies to existing and new measures.	Historical development; and specific regional aspects
20. Internal Waterways - Passenger and Freight	Measures that are taken under existing or future agreements and which reserve the access to and traffic rights in internal waterways of Slovakia to foreign operators.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of infrastructure and the environment, and to regulate traffic rights in Slovakia.
21. Maritime Transport	Measures concerning the establishment, activities and operations of shipping companies beyond the commitment undertaken by Korea in Annex 7-A.	Unspecified	Indefinite	International agreements in the context of overall trade relations.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
22. Maritime Transport - Cabotage	Existing or future reciprocal measures taken by Finland exempting vessels registered under the foreign flag of a specified other country from the general prohibition to operate cabotage transport in Finland.	All countries	Indefinite	Regional specificity of the maritime cabotage transport.
23. Maritime Transport	Reciprocal measures taken by Sweden based upon existing or future agreements exempting vessels registered under the foreign flag of the countries indicated in column 3) from the general prohibition to operate cabotage traffic in Sweden.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	To regulate cabotage traffic based on reciprocal agreements.
24. Rental/Leasing Services without Operators, relating to Ships (CPC 83103) Rental of Vessels with Crew (CPC 7213, 7223)	Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for German service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
25. Fisheries	The European Union reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or plurilateral international agreement involving fisheries in force or signed after the date of entry into force of this Agreement.	All countries	Indefinite	Needed to protect existing and future bilateral and plurilateral international agreements.
26. Fishing and Fishing-related Services	Preferential treatment - in the area of fisheries jurisdiction of countries involved - to the services and service providers from countries with which Poland has favourable fishery relations, in accordance with the international conservation practices and policies or agreements on fisheries, particularly in the Baltic Sea basin.	All countries	Indeterminate	Cooperation concerning the conservation of fisheries and fishing based on the practice as well as existing and future agreements, particularly in the Baltic Sea basin.
27. Legal Services	Attorneys from foreign countries can act as advocates in court in Lithuania only in accordance with bilateral agreements on legal assistance.	All countries with which agreements are or will be in force.	Indefinite	Need to ensure an ability to control the legality and responsibility.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
28. Legal Services	In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the provision of services, may be extended only to companies established in, and citizens of, the countries indicated in column 3.	Countries with which preferential arrangements are or will be concluded.	Indefinite	Obligations under international agreements.
29. Human Health Services	Provision for Cypriot citizens of medical treatment, not available in Cyprus, in selected countries with which bilateral agreements have been signed or will be signed in the future.	All countries with whom medical cooperation might be desirable.	Indefinite	The measure is necessary due to the existence of, or possible future signing of new, bilateral agreements between Cyprus and third countries with whom Cyprus has geographical proximity or other special links.
30. Medical and Dental Services	Public medical insurance, subsidisation and compensation plans and programs, which cover the cost and expenses relating to medical and dental services provided for foreign citizens in the territory of Bulgaria, are granted on the basis of reciprocity in the framework of bilateral agreements.	Countries with which such bilateral agreements are or will be concluded.	Indefinite	Obligations under international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
31. Public Social Security Services	Provisions of bilateral agreements on social security concluded between Cyprus and certain countries.	Australia, Egypt, Canada, Province of Quebec, and any country with whom an agreement may be concluded in the future.	Indefinite	To enable persons who are or become subject to the social security legislation of the contracting parties to maintain their social security rights if they move from one country to another, or to acquire such rights. These agreements which provide, inter alia, for totalizing periods of insurance or residence in the contracting parties for purposes of eligibility for benefits are concluded between Cyprus and countries with whom there is movement of labour.
32. Publishing (Part of CPC 8842)	Foreign participation in companies in Italy exceeding 49% of the capital and voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers.
33. News Agency Services (Part of CPC 962)	Foreign participation in companies in France publishing publications in the French language exceeding 20% of the capital or of voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
34. Press Agency Services (Part of CPC 962)	Market access in France. Subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.
35. Purchase of Land	According to the Constitution of the Republic of Lithuania local governments (municipalities), other national entities as well as foreign entities from the countries indicated under column 3), conducting economic activities in Lithuania which are specified by the constitutional law in compliance with the criteria of European and other integration which Lithuania has embarked on are permitted to acquire, into their ownership, non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law.	All countries determined by the constitutional law: Member-states of OECD ³ , NATO ³ and associated countries of EU.	Indefinite	Desire to create more favourable conditions for greater economic cooperation between Lithuania and the countries concerned.

³ Provided that these countries were OECD and NATO members before 20 June 1996.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
36. Tourist Guides Services	In Lithuania, tourist guides from foreign countries can provide tourist guides services only in accordance with bilateral agreements (or contracts) on tourist guides services assistance on a reciprocity basis.	All countries with which agreements (or contracts) are or will be in force.	Indefinite	Preservation and promotion of the cultural identity.
37. All sectors	Cyprus: Waiving of limitations to market access and national treatment in the area of commercial presence, including the movement of capital, with respect to the countries indicated under column 3).	EFTA countries	Indefinite	A gradual liberalisation of commercial presence. Bilateral agreements relating to the mutual protection and promotion of investments with some of the EFTA countries are under preparation.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
38. All sectors	<p>Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as:</p> <ul style="list-style-type: none"> (a) financial support to R&D projects (the Nordic Industrial Fund); (b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and (c) financial assistance to companies⁴ utilizing environmental technology (the Nordic Environment Finance Corporation). 	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.

⁴ Applies to East European companies, which are cooperating with one or more Nordic companies.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
39. All sectors	<p>Poland:</p> <p>Commercial presence notions, which go beyond limitations for Poland embodied in Annex 7-A, contained in:</p> <p>(a) commerce and navigation treaties;</p> <p>(b) business and economic relation treaties; and</p> <p>(c) promotion and protection of foreign investment agreements.</p>	All countries	Indeterminate	Reciprocal provisions of existing and future agreements
40. All sectors	<p>Poland accepts compulsory arbitration of investor-state investment disputes brought by or in respect of service suppliers of countries with which Poland has or will have agreements providing for such procedure.</p>	All countries	Indeterminate	Promotion and protection of foreign investment.

Sector or sub-sector	Description of measure indicating its inconsistency with Articles 7.8 and 7.14	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
41. All sectors	Authorisation for purchase of real estate in Italy by foreign natural persons and juridical persons granted on a reciprocity basis.	All countries	Indefinite	The reciprocity requirement is necessary to ensure equivalent treatment for Italians in other countries.
42. All sectors	Waiver of nationality requirements for the exercise, in Portugal, of certain activities and professions by natural persons supplying services from the countries indicated in column 3).	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Príncipe).	Indefinite	This measure reflects historical links between Portugal and these countries.
43. All sectors	Measures based on existing or future bilateral agreements between certain Member States of the European Union ⁵ and the countries and principalities concerned, providing for the right of establishment for natural and juridical persons.	San Marino, Monaco, Andorra, and Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States of the European Union and the countries and principalities concerned.

⁵ The following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and United Kingdom.

KOREA

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
1. All Sectors	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement signed after the date of entry into force of this Agreement involving:</p> <p>(a) fisheries; or</p> <p>(b) maritime matters, including salvage.</p>
2. All Sectors	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries deriving from a specific provision found in economic integration agreements to which Korea is a Party and according to which Korea may amend any measure only to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with obligations on market access, national treatment and most-favoured-nation in these economic integration agreements.</p>

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
<p>3. Auxiliary Air Transport Services</p> <p>(a) aircraft repair and maintenance services during which an aircraft is withdrawn from service;</p> <p>(b) the selling and marketing of air transport services;</p> <p>(c) computer reservation system (CRS) services; and</p> <p>(d) other services auxiliary to air transport services, such as ground-handling services, rental service of aircraft with crew, and airport management services</p> <p>4. Disadvantaged Groups</p>	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement involving auxiliary air transport services signed after the date of entry into force of this Agreement.</p>
<p>5. Social Services</p>	<p>Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities.</p> <p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training, health, and child care.</p>
<p>6. Communication Services - Broadcasting Services</p>	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to the application of reciprocity measures or through international agreements involving sharing of the radio spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.</p>

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
7. Transportation Services - Railroad Transportation	Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement involving railroad transportation signed after the date of entry into force of this Agreement.
8. Transportation Services - Passenger Road Transportation Services (Taxi Services and Scheduled Passenger Road Transportation Services)	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to taxi services and scheduled passenger road transportation services.
9. Transportation Services - Freight Road Transportation Services (not including Road Transportation Services Related to Courier Services)	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to freight road transportation services, not including road transportation of containerized freight (excluding cabotage) by international shipping companies and road transportation services related to courier services.
10. Transportation Services - Internal Waterways Transportation Services and Space Transportation Services	Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to internal waterways transportation services and space transportation services.

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with MFN
11. Education Services - Pre-Primary, Primary, Secondary, Higher, and Other Education	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to pre-primary, primary, and secondary education; health and medicine-related higher education; higher education for prospective pre-primary, primary, and secondary teachers; professional graduate education in law; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas, or degrees); and other education services.</p> <p>This entry does not apply to the administration of educational testing for foreign use. For greater certainty, nothing in this Agreement affects Korea's authority to select and apply educational testings, or to regulate school curriculum in accordance with domestic education policy.</p>
12. Social Services - Human Health Services	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to human health services.</p> <p>This entry shall not apply to the preferential measures provided in the Act on Designation and Management of Free Economic Zones (Law No. 9216, December 26, 2008), and the Special Act on Establishment of Jeju Special Self-Governing Province and Creation of Free International City (Law No. 9526, March 25, 2009) relating to establishment of medical facilities, pharmacies, and similar facilities, and the supply of remote medical services to those geographical areas specified in those Acts.</p>
13. Recreational, Cultural, and Sporting Services - Motion Picture Promotion, Advertising, or Post-Production Services	<p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to motion picture promotion, advertising, or post-production services.</p>

<p>Sector or Sub-Sector</p> <p>14. Transportation Services</p> <p>- Maritime Passenger Transportation and Maritime Cabotage</p>	<p>Description of Measure Indicating its Inconsistency with MFN</p> <p>Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries with respect to the provision of international maritime passenger transportation services, maritime cabotage, and the operation of Korean vessels, including the following measures:</p> <p>A person that supplies international maritime passenger transportation services must obtain a license from the Minister of Land, Transport and Maritime Affairs, which is subject to an economic needs test.</p> <p>Maritime cabotage is reserved for Korean vessels. Maritime cabotage includes maritime transportation between harbors located along the entire Korean peninsula and any adjacent islands. Korean vessel means:</p> <p>(a) a vessel owned by the Korean government, a state enterprise, or an institution established under the Ministry of Land, Transport and Maritime Affairs;</p> <p>(b) a vessel owned by a Korean national;</p> <p>(c) a vessel owned by an enterprise organised under the Korean Commercial Code;</p> <p>a vessel owned by an enterprise organised under foreign law that has its principal office in Korea and whose dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) is a Korean national. In the event there is more than one, all dae-pyo-ja must be Korean nationals.</p>
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THE ADDITIONAL COMMITMENT ON FINANCIAL SERVICES

Transfer of information

1. The Parties recognise the importance of the cross-border transfer of information by financial service suppliers. Korea has expressed its intent to undertake modification to its regulatory regime that will result in its adoption of approaches that will permit the transfer of financial information across borders while addressing such areas as the protection of sensitive information of consumers, prohibitions on unauthorised reuse of the sensitive information, the ability of financial regulators to have access to records of financial service suppliers relating to the handling of such information, and requirements for the location of technology facilities¹.

Performance of functions

2. The Parties recognise the benefits of allowing a financial service supplier in a Party's territory to perform certain functions at its head office or affiliates located inside or outside the Party's territory. To the extent practicable, each Party should allow such an office or affiliate to perform these functions which generally include, but are not limited to:

- (a) trade and transaction processing functions, including confirmation and statement production;
- (b) technology-related functions, such as data processing², programming and system development;
- (c) administrative services, including procurement, travel arrangements, mailing services, physical security, office space management and secretarial services;
- (d) human resource activities, including training and education;
- (e) accounting functions, including bank reconciliation, budgeting, payroll, tax, account reconciliation and customer and proprietary accounting; and
- (f) legal functions, including the provision of advice and litigation strategy.

3. Nothing in paragraph 2 prevents a Party from requiring a financial service supplier located in its territory to retain certain functions.

¹ This includes, in particular, the transfer of information for the purpose of compliance with transparency and reporting requirements of financial services suppliers with regard to financial regulators of their home country.

² To the extent that a Party is obligated under Article 7.43 to allow the transfer of information outside its territory, that Party shall also allow data processing of that information after the transfer.

4. For greater certainty, a financial service supplier located in the territory of a Party retains ultimate responsibility for compliance with requirements applicable to those functions performed by its head office or affiliate.

Supply of insurance by the postal services to the public

5. The regulation of insurance services supplied by a Party's postal service supplier to the public should not accord to the Party's postal service supplier a competitive advantage over private service suppliers of like insurance services in the territory of the Party.

6. To this end, Korea should, to the extent practicable, provide that the Financial Services Commission (hereinafter referred to as the "FSC") exercise regulatory oversight over the insurance underwriting services supplied by Korea Post to the public and that those services be subject to the same rules applicable to private suppliers supplying like insurance underwriting services in its territory³.

Sectoral cooperatives selling insurance

7. The regulation of insurance services supplied by a sectoral cooperative should not provide the cooperative a competitive advantage over private suppliers of like insurance services. To the extent practicable, a Party should apply the same rules to services supplied by such cooperatives that it applies to like services supplied by private insurers.

8. To this end, the FSC should exercise regulatory oversight over services supplied by sectoral cooperatives. At a minimum, Korea shall provide that no later than three years after the entry into force of this Agreement, solvency matters related to the sale of insurance by the National Agricultural Cooperative Federation, the National Federation of Fisheries Cooperatives, the Korea Federation of Community Credit Cooperatives and the National Credit Union Federation of Korea shall be subject to regulation by the FSC.

Self-Regulatory Organisations

9. The Korea Insurance Development Institute is subject to the discipline of Article 7.40. This confirmation is without prejudice to the status of any other organisation in this or any other financial services sub-sector.

10. For greater certainty, if each Party's financial regulatory authority delegates a function related to insurance to a self-regulatory organisation or other non-governmental body, the authority shall take reasonable steps to ensure compliance with Article 7.39 (Transparency) and Article 7.23.2 (Domestic Regulation) with regard to any actions taken by the organisation or other non-governmental body pursuant to the delegated function.

³ This commitment shall also apply to the European Union in case the postal service supplier of any jurisdiction of a Member State of the European Union engages in insurance underwriting services in its territory.

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BOT CONTRACTS AND PUBLIC WORKS CONCESSIONS

ARTICLE 1

Definitions

1. For Korea,

BOT contract means any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of, such works for the duration of the contract.

2. For the European Union,

public works concession means a contract of the same type as a public works contract except for the fact that the consideration for the works to be carried out consists either solely in the right to exploit the work or in this right together with payment;

public works contract means public contracts having as their object either the execution, or both the design and execution, of works related to one of the activities within the meaning of Division 51 of the CPC or a work, or the realisation, by whatever means, of a work corresponding to the requirements specified by the contracting authority; and

work means the outcome of building or civil engineering works taken as a whole which is sufficient of itself to fulfil an economic or technical function.

ARTICLE 2

**Rules Applicable to BOT Contracts
and Public Works Concessions**

National Treatment and Non-Discrimination

1. With respect to all laws, regulations, procedures and practices regarding BOT contracts or public works concessions covered by Article 3 of this Annex, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods, services and suppliers of the other Party, treatment no less favourable than the treatment the Party, including its procuring entities, accords to domestic goods, services and suppliers.

2. With respect to all laws, regulations, procedures and practices regarding BOT contracts or public works concessions covered by Article 3 of this Annex, a Party, including its procuring entities, shall not treat a locally established supplier of the other Party less favourably than another locally established supplier on the basis of degree of foreign affiliation or ownership.

Notice of Intended Contract

3. Each Party shall ensure that a procuring entity publishes a notice of intended BOT contracts or public work concessions covered by Article 3 of this Annex in an appropriate official paper or electronic medium listed in Article 4 of this Annex. The notices shall be accessible to interested suppliers free of charge, if possible through a single point of access, so that interested suppliers may submit tenders or requests for participation in that contract. Each notice of intended contract shall include the following information:

- (a) the name and the address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the contract;
- (b) a description of the contract;
- (c) the address and the final date for the submission of tenders or requests for participation;
- (d) the language or languages in which tenders or requests for participation may be submitted;
- (e) a list and brief description of any conditions for participation of suppliers; and
- (f) the main criteria to be used for the award of the contract.

Award Publication

4. Within a reasonable period of time after the award of each contract covered by Article 3 of this Annex, each Party shall ensure that the award of that contract is made publicly available in an appropriate official paper or electronic medium listed in Article 4 of this Annex, indicating the name and the address of the procuring entity and of the successful supplier.

Review

5. Each Party shall ensure that there is an effective system of review of decisions by competent authorities covered by this Annex. This obligation does not require the creation of a special system of administrative or judicial review.

Other Rules and Procedures

6. Subject to paragraphs 1 through 5, this Annex is without prejudice to the measures undertaken by the Parties to encourage small and medium-sized businesses to participate in BOT contracts or public works concessions in accordance with their legislation.

Security and General Exceptions

7. Nothing in this Annex shall be construed to prevent any Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defence purposes.

8. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail or a disguised restriction on international trade, nothing in this Annex shall be construed to prevent any Party from imposing or enforcing measures:

- (a) necessary to protect public morals, order or safety;
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to goods or services of persons with disabilities, philanthropic institutions or prison labour.

ARTICLE 3

Scope and Coverage

1. This Annex shall apply to BOT contracts and public works concessions the value of which is above 15 000 000 SDR.

2. As regards the European Union, this Annex covers public works concessions of the entities listed in Annexes 1 and 2 of the European Union's GPA 1994 Appendix I and their corresponding Annexes in any agreement which replaces or amends the GPA 1994, in the sectors set out therein.

3. As regards Korea, this Annex covers BOT contracts of the entities listed in Annexes 1 and 2 of Korea's GPA 1994 Appendix I and their corresponding Annexes in any agreement which replaces or amends the GPA 1994, and, further to this, BOT

contracts of all local governments¹ located in Seoul City, Busan City, Incheon City and Gyonggi-do.

ARTICLE 4

Means of Publication

1. For Korea,

the Internet homepage of each entity in Annexes 1 and 2 of Korea's GPA 1994 Appendix I and their corresponding Annexes in an agreement which replaces or amends the GPA 1994 and all local governments located in Seoul City, Busan City, Incheon City and Gyonggi-do and daily press.

2. For the European Union,

the information system for European public procurement:

http://simap.europa.eu/index_en.html

The Official Journal of the European Union.

¹ For Korea, local government means a local government as defined in the Local Autonomy Act.

**GEOGRAPHICAL INDICATIONS
FOR AGRICULTURAL PRODUCTS AND FOODSTUFFS**

PART A

**AGRICULTURAL PRODUCTS AND FOODSTUFFS
ORIGINATING IN THE EUROPEAN UNION^{1 2}**

(as referred to in Article 10.18.4)

AUSTRIA

Name to be protected	Product	Transcription Korean alphabet	into
Tiroler Speck	Ham	티롤러 슈페크	
Steirischer Kren	Horseradish roots	슈타이리셔 크렌	

CZECH REPUBLIC

Name to be protected	Product	Transcription Korean alphabet	into
České pivo	Beer	체스케 뵤보 / 체스케 피보	
Budějovické pivo	Beer	부데요비츠크 뵤보 / 부데요비츠크 피보	

¹ Words written in *italics* are not part of the geographical indication (hereinafter referred to as "GI").

² Where a GI is presented as follows: "Szegedi téliszalámi / Szegedi szalámi", this means that both terms can be used together, or each one on its own.

Name to be protected	Product	Transcription into Korean alphabet
Budějovický měšťanský var	Beer	부데요비츠키 르네슈딤스키 바르 / 부데요비츠키 르네스탄스키바르
Českobudějovické pivo	Beer	체스꼬부데요비츠키 삐보 / 체스코부데요비츠키 피보
Žatecký chmel	Hops	자떼츠키 흐멜 / 자테츠키 흐멜

FRANCE

Name to be protected	Product	Transcription into Korean alphabet
Comté	Cheese	콩떼 / 쿵테
Reblochon	Cheese	르블로송 / 레블로송
Roquefort	Cheese	로끄포르 / 로크포르
Camembert de Normandie	Cheese	까망베르 드 노르망디 / 카망베르 드 노르망디
Brie de Meaux	Cheese	브리 드 모
Emmental de Savoie	Cheese	에멘탈 드 사부아 / 에멩탈 드 싸부아
Pruneaux d'Agen / Pruneaux d'Agen mi-cuits	Dried cooked plums	프뤼노 다장 / 프뤼노 다쟁 프뤼노 다장 미뀌이 / 프뤼노 다쟁 미뀌이
Huîtres de Marennes-Oléron	Oyster	위트르 드 마렌느 올레롱 (마렌느 올레롱 굴)
Canards à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy)	Duck fatty liver	까나르 아 푸아그라 뒤 쉬드우에스트 (샬로스, 가스콘 / 가스꼴뉴, 제르스, 랑드 / 령드, 페리고르 / 삐리고르, 케르시 / 께르시) (프랑스 남서부 푸아그라 오리)

Name to be protected	Product	Transcription into Korean alphabet
Jambon de Bayonne	Ham	장봉 드 바이온 (바이온 햄)
Huile d'olive de Haute-Provence	Olive oil	월돌리브 드 오뜨 프로방스 (오뜨 프로방스 올리브유)
Huile essentielle de lavande de Haute-Provence	Lavender essential oil	월 에쌍시엘 드 라벵드 드 오뜨 프로방스 (오뜨 프로방스 라벤더 에센스 오일)

GERMANY

Name to be protected	Product	Transcription into Korean alphabet
Bayerisches Bier	Beer	바이어리췌스 비어
Münchener Bier	Beer	뮌헨어 비어

GREECE

Name to be protected	Product	Transcription into Korean alphabet
Ελιά Καλαμάτας (<i>transcription into Latin alphabet: Elia Kalamatas</i>)	Olives	엘리아 깔라마따스
Μαστίχα Χίου (<i>transcription into Latin alphabet: Masticha Chiou</i>)	Gum	마스티하 히우
Φέτα (<i>transcription into Latin alphabet: Feta</i>)	Cheese	페따

HUNGARY

Name to be protected	Product	Transcription into Korean alphabet
Szegedi téliszalámi / Szegedi szalámi	Salami	세게드 텔리살라미 / 세게드 살라미

ITALY

Name to be protected	Product	Transcription into Korean alphabet
Aceto balsamico Tradizionale di Modena	Sauce - seasoning	아체토 발사미코 트라디치오날레 디 모데나 (모데나의 전통 발사믹 식초)
Cotechino Modena	Pork meat sausage	코테키노 모데나 (모데나의 코테키노 <소시지의 일종>)
Zampone Modena	Pork meat	잠포네 모데나 (모데나의 돼지 앞발)
Mortadella Bologna	Large pork meat sausage	모르타델라 볼로냐 (볼로냐의 모르타델라 <소시지의 일종>)
Prosciutto di Parma	Ham	프로슈토 디 파르마 (생햄)
Prosciutto di S. Daniele	Ham	프로슈토 디 산 다니엘레 (생햄)
Prosciutto Toscano	Ham	프로슈토 토스카노 (생햄)
Provolone Valpadana	Cheese	프로볼로네 발파다나 (치즈의 일종)
Taleggio	Cheese	탈레조 (베르가모 산 치즈의 일종)
Asiago	Cheese	아시아고
Fontina	Cheese	폰티나 (발다오스타 지역의 치즈의 일종)
Gorgonzola	Cheese	고르곤졸라 (치즈의 일종)
Grana Padano	Cheese	그라나 파다노 (치즈의 일종)
Mozzarella di Bufala Campana	Cheese	모차렐라 디 부팔라 캄파나 (물소젖 치즈의 일종)

Name to be protected	Product	Transcription into Korean alphabet
Parmigiano Reggiano	Cheese	파르미자노 레자노 (치즈의 일종)
Pecorino Romano	Cheese	페코리노 로마노 (로마의 페코리노 <양젖 치즈의 일종>)

PORTUGAL

Name to be protected	Product	Transcription into Korean alphabet
Queijo de São Jorge	Cheese	케이주 드 썬 조르귀

SPAIN

Name to be protected	Product	Transcription into Korean alphabet
Baena	Olive oil	바에나
Sierra Mágina	Olive oil	씨에라 마히나
Aceite del Baix-Ebre-Montsía / Oli del Baix Ebre-Montsià	Olive oil	아세이떼 델 바제브라몬시아 / 올리텔 바제브라몬시아 (바제브라몬시아 오일)
Aceite del Bajo Aragón	Olive oil	아세이떼 델 바호 아라곤 (바호 아라곤산 기름)
Antequera	Olive oil	안테게라
Priego de Córdoba	Olive oil	쁘리에고 데 꼬르도바
Sierra de Cádiz	Olive oil	씨에라 데 까디스
Sierra de Segura	Olive oil	씨에라 데 세구라
Guijuelo	Ham	기후엘로
Jamón de Huelva	Ham	하몬 데 우엘바 (우엘바산 햄류)

Name to be protected	Product	Transcription into Korean alphabet
Jamón de Teruel	Ham	하몬 데 테루엘 (테루엘산 햄류)
Salchichón de Vic / Llonganissa de Vic	Sausage	살치촌 데 빅 / 룡가니싸 데 빅 (빅산 살치촌, 육가공품의 일종)
Mahón-Menorca	Cheese	마온-메노르까
Queso Manchego	Cheese	께소 만체고 (라 만차산 치즈)
Cítricos Valencianos / Cítrics Valencians	Citrus	씨뜨리꼬스 발렌씨아노스 (발렌씨아산 감귤류)
Jijona	Nougat	히호나
Turrón de Alicante	Confectionary	뚜론 데 알리칸떼 (알리칸떼산 설탕 과자류)
Azafrán de la Mancha	Saffron	아싸프란 데 라 만차 (라 만차산 사프란)

PART B

**AGRICULTURAL PRODUCTS AND FOODSTUFFS
ORIGINATING IN KOREA**

(as referred to in Article 10.18.3)

Name to be protected	Product	Transcription Latin alphabet	into
보성녹차 (Boseong Green Tea)	Green Tea	Boseong Nokcha	
하동녹차 (Hadong Green Tea)	Green Tea	Hadong Nokcha	
고창복분자주 (Gochang Raspberry Wine)	Black Raspberry Wine	Gochang Bokbunjaju	
서산마늘 (Seosan Garlic)	Garlic	Seosan Maneul	
영양고춧가루 (Yeongyang Pepper Powder)	Red Pepper Powder	Yeongyang Gochutgaru	
의성마늘 (Uiseong Garlic)	Garlic	Uiseong Maneul	
괴산고추 (Goesan Red Pepper Dried)	Red Pepper	Goesan Gochu	
순창전통고추장 (Sunchang Gochujang)	Gochujang	Sunchang Gochujang	Jeontong

Name to be protected	Product	Transcription Latin alphabet	into
괴산고춧가루 (Goesan Pepper Powder)	Red Red Pepper Powder	Goesan Gochutgaru	
성주참외 (Seongju Chamoe)	Oriental Melon	Seongju Chamoe	
해남겨울배추 (Haenam Winter Baechu)	Chinese Cabbage	Haenam Gyeoul Baechu	
이천쌀 (Icheon Rice)	Rice	Icheon Ssal	
철원쌀 (Cheorwon Rice)	Rice	Cheorwon Ssal	
고흥유자 (Goheung Yuja)	Citron	Goheung Yuja	
홍천찰옥수수 (Hongcheon Waxy Corn)	Waxy Corn	Hongcheon Charoksusu	
강화약쑥 (Ganghwa Mugwort)	Mugwort	Ganghwa Yakssuk	
횡성한우고기 (Hoengseong Hanwoo Beef)	Beef	Hoengseong Hanwoogogi	
제주돼지고기 (Jeju Pork)	Pork	Jeju Dwaejigogi	
고려홍삼 (Korean Red Ginseng)	Red Ginseng	Goryeo Hongsam	
고려백삼 (Korean White Ginseng)	White Ginseng	Goryeo Baeksam	
고려태극삼 (Korean Taekuk Ginseng)	Taekuk Ginseng	Goryeo Taekuksam	
충주사과 (Chungju Apple)	Apple	Chungju Sagwa	

Name to be protected	Product	Transcription Latin alphabet	into
밀양얼음골사과 (Miryang Eoreumgol Apple)	Apple	Miryang Eoreumgol Sagwa	
정선험기 (Jeongseon Hwanggi)	Milk Vetch Root	Jeongseon Hwanggi	
남해마늘 (Namhae Garlic)	Garlic	Namhae Maneul	
단양마늘 (Danyang Garlic)	Garlic	Danyang Maneul	
창녕양파 (Changnyeong Onion)	Onion	Changnyeong Yangpa	
무안양파 (Muan Onion)	Onion	Muan Yangpa	
여주쌀 (Yeoju Rice)	Rice	Yeoju Ssal	
무안백련차 (Muan White Lotus Tea)	White Lotus Tea	Muan Baengnyeoncha	
청송사과 (Cheongsong Apple)	Apple	Cheongsong Sagwa	
고창복분자 (Gochang Black Raspberry)	Black Raspberry	Gochang Bokbunja	
광양매실 (Gwangyang Maesil)	Apricot	Gwangyang Maesil	
정선찰옥수수 (Jeongseon Waxy Corn)	Waxy Corn	Jeongseon Charoksusu	
진부당귀 (Chinbu Dangui)	Angelica Gigas Nakai Root	Chinbu Dangui	
고려수삼 (Korean Fresh Ginseng)	Fresh Ginseng	Goryeo Susam	

Name to be protected	Product	Transcription into Latin alphabet
청양고추 (Cheongyang Hot Pepper)	Red Pepper	Cheongyang Gochu
청양고춧가루 (Cheongyang Powdered Hot Pepper)	Red Pepper Powder	Cheongyang Gochutgaru
해남고구마 (Haenam Sweet Potato)	Sweet Potato	Haenam Goguma
영암무화과 (Yeongam Fig)	Fig	Yeongam Muhwagwa
여주고구마 (Yeoju Sweet Potato)	Sweet Potato	Yeoju Goguma
함안수박 (Haman Watermelon)	Watermelon	Haman Subak
고려인삼제품 (Korean Ginseng Products)	White or Taekuk Ginseng Products	Goryeo Insamjepum
고려홍삼제품 (Korean Red Ginseng Products)	Red Ginseng Products	Goryeo Hongsamjepum
군산찰쌀보리쌀 (Gunsan Glutinous Barley)	Barley	Gunsan Chalssalborissal
제주녹차 (Jeju Green Tea)	Green Tea	Jeju Nokcha
홍천한우 (Hongcheon Hanwoo)	Beef	Hongcheon Hanwoo
양양송이버섯 (Yangyang Pine-mushroom)	Pine-mushroom	Yangyang Songibeoseot
장흥표고버섯 (Jangheung Oak-mushroom)	Oak-mushroom	Jangheung Pyogobeoseot
산청곶감 (Sancheong Persimmon Dried)	Persimmon Dried	Sancheong Gotgam

Name to be protected	Product	Transcription Latin alphabet	into
정안밤 (Jeongan Chestnut)	Chestnut	Jeongan Bam	
울릉도삼나무 (Ulleungdo Samnamul)	Aruncus dioicus	Ulleungdo Samnamul	
울릉도미역취 (Ulleungdo Miyeokchwi)	Golden rod	Ulleungdo Miyeokchwi	
울릉도참고비 (Ulleungdo Chamgobi)	Fern	Ulleungdo Chamgobi	
울릉도부지개이 (Ulleungdo Bujigaengi)	Aster	Ulleungdo Bujigaengi	
경산대추 (Gyeongsan Jujube)	Jujube (date)	Gyeongsan Daechu	
봉화송이 (Bonghwa Pine-mushroom)	Pine-mushroom	Bonghwa Songi	
청양구기자 (Cheongyang Gugija)	Boxthorn	Cheongyang Gugija	
상주곶감 (Sangju Persimmon Dried)	Persimmon Dried	Sangju Gotgam	
남해창선고사리 (Namhae Changsun Fern)	Fern	Namhae Changsun Gosari	
영덕송이 (Yeongdeok Pine-mushroom)	Pine-mushroom	Yeongdeok Songi	
구례산수유 (Gurye Corni fructus)	Corni fructus	Gurye Sansuyu	
광양백운산 (Gwangyang baekunsan Acer mono sap)	Sap	Gwangyang Gorosoe	baekunsan

**GEOGRAPHICAL INDICATIONS FOR WINES,
AROMATISED WINES AND SPIRITS**

PART A

**WINES, AROMATISED WINES AND SPIRITS
ORIGINATING IN THE EUROPEAN UNION¹³**

(as referred to in Article 10.19.1)

SECTION 1

WINES ORIGINATING IN THE EUROPEAN UNION

FRANCE

Name to be protected	Transcription into Korean alphabet
Beaujolais	보졸레
Bordeaux	보르도
Bourgogne	부르고뉴 / 버건디
Chablis	샤블리 / 샤블리스

¹³ Words written in italics are not part of the GI.

Name to be protected	Transcription into Korean alphabet
Champagne	샹파뉴 / 샴페인 / 샹빠뉴
Graves	그라브
Médoc	메독 / 매독
Moselle	모젤
Saint-Emilion	생테밀리옹 / 생테밀리옹
Sauternes	쑤테른 / 소테른
Haut-Médoc	오메독 / 오매독
Alsace	알자스
Côtes du Rhône	꼬뜨 뒤 론 / 코트 뒤 론
Languedoc	랑그독
Côtes du Roussillon	꼬뜨 뒤 루시옹 / 코트 뒤 루시옹
Châteauneuf-du-Pape	샤또 네프 뒤 빠쁘 / 샤또 네프 뒤 파프
Côtes de Provence	꼬뜨 드 프로방스 / 코트 드 프로방스
Margaux	마르고 / 마고
Touraine	투렌느 / 투렌
Anjou	앙주 / 앙쥬
Val de Loire	발 드 루아르 / 발 드 르와르

GERMANY

Name to be protected	Transcription into Korean alphabet
Mittelrhein	미텔라인
Rheinhessen	라인헤센
Rheingau	라인가우
Mosel	모젤

GREECE

Name to be protected	Transcription into Korean alphabet
Ρετσίνα (<i>transcription into Latin alphabet: Retsina</i>)	레찌나
Σάμος (<i>transcription into Latin alphabet: Samos</i>)	사모스

HUNGARY

Name to be protected	Transcription into Korean alphabet
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Name to be protected	Transcription into Korean alphabet
Tokaj	토카이

ITALY

Name to be protected	Transcription into Korean alphabet
Chianti	키안티
Marsala	마르살라
Asti	아스티
Barbaresco	바르바레스코
Bardolino	바르돌리노
Barolo	바롤로
Brachetto d'Acqui	브라케토 다퀴
Brunello di Montalcino	브루넬로 디 몬탈치노
Vino nobile di Montepulciano	비노 노빌레 디 몬테 풀치아노
Bolgheri Sassicaia	볼게리 사씨카이아
Dolcetto d'Alba	돌체토 달바
Franciacorta	프란차코르타
Lambrusco di Sorbara	람브루스코 디 소르바라

Name to be protected	Transcription into Korean alphabet
Lambrusco Grasparossa di Castelvetro	람브루스코 그라스파로사 디 카스텔 베틀로
Montepulciano d'Abruzzo	몬테풀치아노 다브루초
Soave	소아베
Campania	캄파니아
Sicilia	시칠리아
Toscana	토스카나
Veneto	베네토
Conegliano Valdobbiadene	코넬리아노 발도삐아데네

PORTUGAL

Name to be protected	Transcription into Korean alphabet
Madeira	마데이라
Porto <i>or</i> Port	포르투
Douro	도우루
Dão	더웅
Bairrada	바이하다
Vinho Verde	비뉴 베르드
Alentejo	알렌테쥬

ROMANIA

Name to be protected	Transcription into Korean alphabet
Dealu Mare	데알루 마레
Murfatlar	무르파트라르

SLOVAKIA

Name to be protected	Transcription into Korean alphabet
Tokajská <i>or</i> Tokajský <i>or</i> Tokajské	토카이스카 / 토카이스키 / 토카이스케

SPAIN

Name to be protected	Transcription into Korean alphabet
Málaga	말라가
Rioja	리오하
Jerez – Xérès – Sherry <i>or</i> Jerez <i>or</i> Xérès <i>or</i> Sherry	헤레스 – 헤레스 – 셰리, 헤레스, 헤레스 또는 셰리
Manzanilla - Sanlúcar de Barrameda	만싸니아 – 산루까르 데 바라메다
La Mancha	라 만차
Cava	까바
Navarra	나바라
Valencia	발렌씨아
Somontano	소몬따노
Ribera del Duero	리베라 델 두에로
Penedés	빼네데스
Bierzo	비에르쑈
Ampurdán-Costa Brava	암뿌르단 – 꼬스따 브라바
Priorato <i>or</i> Priorat	쁘리오라또 / 뿌리오란
Rueda	루에다
Rías Baixas	리아스 마이샤스
Jumilla	후미야
Toro	또로
Valdepeñas	발데빼냐스
Cataluña	까탈루냐
Alicante	알리칸떼

SECTION 2

SPIRITS ORIGINATING IN THE EUROPEAN UNION^{14 15}

AUSTRIA

Name to be protected	Transcription into Korean alphabet
Jägertee / Jagertee / Jagatee	예거테
Inländerrum	인랜더룸
Korn / Kornbrand ¹⁶	코언 / 코언브랜드

BELGIUM

Name to be protected	Transcription into Korean alphabet
Korn / Kornbrand ¹⁷	코언 / 코언브랜드

CYPRUS

Name to be protected	Transcription into Korean alphabet
Ouzo ¹⁸	우조

FINLAND

Name to be protected	Transcription into Korean alphabet
Vodka of Finland	보드카 오브 핀란드
Finnish berry liqueur / Finnish fruit liqueur	피니쉬 베리 리퀴 / 피니쉬 프루트 리퀴

FRANCE

Name to be protected	Transcription into Korean alphabet
Cognac	꼬냑 / 코냑
Armagnac	아르마냑
Calvados	칼바도스 / 칼바도스

¹⁴ Words written in *italics* are not part of the GI.

¹⁵ Where a GI is presented as follows: "Korn / Kornbrand", this means that both terms can be used together, or each one on its own.

¹⁶ Product of Austria, Belgium (German-Speaking Community), Germany.

¹⁷ Product of Austria, Belgium (German-Speaking Community), Germany.

¹⁸ Product of Cyprus or Greece.

GERMANY

Name to be protected	Transcription into Korean alphabet
Korn / Kornbrand ¹⁹	코언 / 코언브랜드

GREECE

Name to be protected	Transcription into Korean alphabet
Ouzo ²⁰	우조

HUNGARY

Name to be protected	Transcription into Korean alphabet
Törkölypálinka	퇴르콰이팔린카
Pálinka	팔린카

IRELAND

Name to be protected	Transcription into Korean alphabet
Irish whiskey / Irish whisky	아이리쉬 위스키 (양주의 일종)

ITALY

Name to be protected	Transcription into Korean alphabet
Grappa	그라파

POLAND

Name to be protected	Transcription into Korean alphabet
Polska Wódka / Polish Vodka	폴스카 부드카 / 폴리쉬 보드카
Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej / Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass	부드카 지오워바 즈 니지느 푸노쯔노포들라스키에이 아로마티조바나 에크스트라크템 즈 트라브 쥬브로베이 / 허발 보드카 프럼 더 놀스 포들라시에 로우랜드 아로마타이즈드 워드 언 익스트랙트 오브 마이슨 그라스
Polska Wiśniówka / Polish Cherry	폴스카 비쉬니우브카 / 폴리쉬 체리

¹⁹ Product of Austria, Belgium (German-Speaking Community), Germany.

²⁰ Product of Cyprus or Greece.

SPAIN

Name to be protected	Transcription into Korean alphabet
Brandy de Jerez	브랜드 데 헤레스 (헤레스산 브랜드)
Pacharán	빠차란

SWEDEN

Name to be protected	Transcription into Korean alphabet
Swedish Vodka	스웨디쉬 보드카 (스웨덴산 보드카)
Svensk Aquavit / Svensk Akvavit / Swedish Aquavit	스웨스크 아쿠아비트 / 스웨스크 아쿠아비트 / 스웨디쉬 아쿠아비트 (스웨덴산 아쿠아비트)
Svensk Punsch / Swedish Punch	스웨스크 펀체 / 스웨디쉬 펀치

UNITED KINGDOM

Name to be protected	Transcription into Korean alphabet
Scotch Whisky	스카치 위스키

PART B

**WINES, AROMATISED WINES AND SPIRITS
ORIGINATING IN KOREA**

(as referred to in Article 10.19.2)

SPIRITS

Name to be protected	Transcription into Latin alphabet
진도홍주 (Jindo Hongju)	Jindo Hongju

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COOPERATION ON TRADE AND SUSTAINABLE DEVELOPMENT

1. In order to promote the achievement of the objectives of Chapter Thirteen and to assist in the fulfilment of their obligations pursuant to it, the Parties have established the following indicative list of areas of cooperation:

- (a) exchange of views on the positive and negative impacts of this Agreement on sustainable development and ways to enhance, prevent or mitigate them, taking into account sustainability impact assessments carried out by the Parties;
- (b) cooperation in international fora responsible for social or environmental aspects of trade and sustainable development, including in particular the WTO, the ILO, the United Nations Environment Programme and multilateral environmental agreements;
- (c) cooperation with a view to promoting the ratification of fundamental and other ILO Conventions and multilateral environmental agreements with an impact on trade;
- (d) exchange of information and cooperation on corporate social responsibility and accountability, including on the effective implementation and follow-up of internationally agreed guidelines, fair and ethical trade, private and public certification and labelling schemes including eco-labelling and green public procurement;
- (e) exchange of views on the trade impact of environmental regulations, norms and standards;
- (f) cooperation on trade-related aspects of the current and future international climate change regime, including issues relating to global carbon markets, ways to address adverse effects of trade on climate, as well as means to promote low-carbon technologies and energy efficiency;
- (g) cooperation on trade-related aspects of biodiversity including in relation to biofuels;
- (h) cooperation on trade-related measures to promote sustainable fishing practices;
- (i) cooperation on trade-related measures to tackle the deforestation including by addressing problems regarding illegal logging;
- (j) cooperation on trade-related aspects of multilateral environmental agreements, including customs cooperation;

- (k) cooperation on trade-related aspects of the ILO Decent Work Agenda, including on the interlinkages between trade and full and productive employment, labour market adjustment, core labour standards, labour statistics, human resources development and life-long learning, social protection and social inclusion, social dialogue and gender equality;
- (l) exchange of views on the relationship between multilateral environmental agreements and international trade rules; or
- (m) other forms of environmental cooperation as the Parties may deem appropriate.

2. The Parties agree that it would be desirable if cooperative activities developed by them could have as broad an application and benefit as possible.

MEDIATION MECHANISM FOR NON-TARIFF MEASURES

ARTICLE 1

Objective

The objective of this Annex is to facilitate the finding of a mutually agreed solution to non-tariff measures adversely affecting trade between the Parties through a comprehensive and expeditious procedure with the assistance of a mediator.

ARTICLE 2

Scope

The mediation mechanism shall apply to any measure, other than customs duties, which a Party believes adversely affects trade between the Parties and which is related to any matter falling under market access in goods²¹ including under Chapter Two (National Treatment and Market Access for Goods) and the Annexes pertaining thereto.

SECTION A

PROCEDURE UNDER THE MEDIATION MECHANISM

ARTICLE 3

Initiation of the Mediation Procedure

1. A Party may request, at any time, that the other Party enter into a mediation procedure. Such request shall be addressed to the other Party in writing. The request shall be sufficiently detailed to present clearly the concerns of the requesting Party and shall:

- (a) identify the specific measure at issue;

²¹ For the purposes of this Annex, market access in goods covers non-agricultural market access (NAMA) and its related trade rules including trade remedies, technical barriers to trade, sanitary and phytosanitary measures, trade facilitation, rules of origin, safeguards and the Sectoral Annexes to Chapter Two (National Treatment and Market Access for Goods). It excludes trade in agricultural products, services and establishment, cultural cooperation, government procurement, competition, intellectual property rights, payments and capital movements and trade and sustainable development.

- (b) provide a statement of the alleged adverse effects that the requesting Party believes the measure has on trade between the Parties; and
 - (c) explain how the requesting Party considers that those trade effects are linked to the measure.
2. The Party to which such request is addressed shall favourably consider the request and provide a written reply to the request within 15 days of its receipt.

ARTICLE 4

Selection of Mediator

1. Upon launch of the mediation procedure, the Parties are encouraged to agree on a mediator no later than 15 days after the receipt of the reply to the request. If the Parties cannot agree on the mediator within the established time frame, either Party may request appointment of the mediator by lot. Within five days of the submission of the request, each Party shall establish a list of at least three persons who are not nationals of that Party, fulfil the conditions of paragraph 2 and may act as mediator. Within five days of submission of the list, each Party shall select at least one name from the other Party's list. The chair of the Trade Committee or the chair's delegate shall then select the mediator by lot among the selected names. The selection by lot shall be made in the presence of representatives of the Parties and within 15 days of the submission of the request for appointment by lot.
2. The mediator shall be an expert on the subject matter to which the measure in question relates²². The mediator shall assist, in an impartial and transparent manner, the Parties in bringing clarity to the measure and its possible trade effects, and in reaching a mutually agreed solution.

ARTICLE 5

Rules of the Mediation Procedure

1. In the initial stage of the procedure, within 10 days of the appointment of the mediator, the Party having launched the mediation procedure shall present, in writing, a detailed description of the problem to the mediator and to the other Party, in particular of the operation of the measure at issue and its trade effects. Within 20 days of the date of delivery of this submission, the other Party may provide, in writing, its comments to the description of the problem. Either Party may include in its description or comments any information that it deems relevant.
2. The mediator may decide on the most appropriate way of conducting the initial stage, in particular whether to consult the Parties jointly or individually, seek the

²² For example, in cases concerning standards and technical requirements, the mediator should have expertise in the area of relevant international standard setting bodies.

assistance of or consult with relevant experts and stakeholders.

3. Following the initial stage, the mediator may provide an advisory opinion and propose a solution for the Parties' consideration. In any such opinion, the mediator shall not consider whether the measure at issue is consistent or not with this Agreement; nor shall the mediator question the legitimacy of the policy objectives of the measure. The mediator may meet individually or jointly with the Parties in order to facilitate a mutually agreed solution. This stage of the procedure shall normally be completed within 60 days of the date of the appointment of the mediator.

4. The procedure shall be confidential and shall take place in the territory of the Party to which the request was addressed, or by a mutual agreement in any other location or by any other means.

5. The procedure shall be terminated:

- (a) by the signature of a settlement agreement by the Parties, on the date of that signature;
- (b) by a mutual agreement of the Parties at any stage of the procedure, on the date of that agreement;
- (c) by a written declaration of the mediator, after consultation with the Parties, that further efforts at mediation are no longer justified; or
- (d) by a written declaration of a Party after exploring mutually agreed solutions under the mediation procedure and after having considered any advisory opinions and proposals by the mediator.

SECTION B

IMPLEMENTATION

ARTICLE 6

Implementation of a Mutually Agreed Solution

1. Where the Parties have agreed to a solution, each Party shall take any measure necessary to implement the mutually agreed solution without undue delay.

2. The implementing Party shall inform the other Party in writing of any steps or measures taken to implement the mutually agreed solution.

SECTION C

GENERAL PROVISIONS

ARTICLE 7

Relationship to Dispute Settlement

1. The procedure under this mediation mechanism is not intended to serve as a basis for dispute settlement procedures under this Agreement or another agreement. A Party shall not rely on or introduce as evidence in such dispute settlement procedures:
 - (a) positions taken by the other Party in the course of the mediation procedure;
 - (b) the fact that the other Party has indicated its willingness to accept a solution to the non-tariff measure subject to mediation; or
 - (c) proposals made by the mediator.
2. The mediation mechanism is without prejudice to the Parties' rights and obligations under Chapter Fourteen (Dispute Settlement).

ARTICLE 8

Time Limits

Any time limit referred to in this Annex may be extended by mutual agreement of the Parties.

ARTICLE 9

Costs

1. Each Party shall bear its own expenses derived from the participation in the mediation procedure.
2. The Parties shall share the expenses derived from organisational matters, including the expenses of the mediator.

ARTICLE 10

Review

1. The Parties agree that any matter not falling within the scope defined in Article 14.2 shall become subject to the mediation mechanism if WTO Members agree on the establishment of a corresponding mechanism²³ that covers such matter. The extension of the scope of application shall be as from the date of application of the latter agreement. This shall also apply to any further extensions of the scope of application of the WTO corresponding mechanism.

2. Five years after the entry into force of this Agreement, the Parties shall consult each other on the need to modify the mediation mechanism in light of the experience gained and the development of a corresponding mechanism in the WTO.

²³ The Parties understand that "corresponding mechanism" means the mechanism proposed by the African Group, Canada, European Union, LDC Group, NAMA -11 Group of Developing Countries, New Zealand, Norway, Pakistan and Switzerland in the document TN/MA/W/88 of 23 July 2007, "Non Tariff Barriers – Proposal on Procedures for the Facilitation of Solutions to NTBs", or any other similar mechanism proposed in documents replacing document TN/MA/W/88 of 23 July 2007.

RULES OF PROCEDURE FOR ARBITRATION

ARTICLE 1

General Provisions

1. For the purposes of Chapter Fourteen and this Annex:

adviser means a person retained by a Party to advise or assist that Party in connection with the arbitration panel proceeding;

arbitrator means a member of an arbitration panel established under Article 14.5;

assistant means a person who, under the terms of appointment of an arbitrator, conducts researches or provides assistance;

representative of a Party means an employee of, or any person appointed by, a government or a government department of a Party according to its law;

complaining Party means any Party that requests the establishment of an arbitration panel under Article 14.4;

Party complained against means the Party that is alleged to be in violation of the provisions referred to in Article 14.2;

arbitration panel means a panel established under Article 14.5; and

day means a calendar day.

2. The Party complained against shall be in charge of the logistical administration of dispute settlement proceedings, in particular the organisation of hearings, unless otherwise agreed. The Parties shall share the expenses derived from organisational matters, including the expenses of the arbitrators.

ARTICLE 2

Notifications

1. The Parties and the arbitration panel shall transmit any request, notice, written submission or other document by delivery against receipt, registered post, courier, facsimile transmission, telex, telegram or any other means of telecommunication that provides a record of the sending thereof.

2. A Party shall provide a copy of each of its written submissions to the other

Party and to each of the arbitrators. A copy of the document shall also be provided in electronic format.

3. All notifications shall be addressed to the Ministry of Foreign Affairs and Trade of Korea, or its successor and to the Directorate-General for Trade of the European Commission, respectively.
4. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceeding may be corrected by delivery of a new document clearly indicating the changes.
5. If the last day for delivery of a document falls on a legal holiday of Korea or the European Union, the document may be delivered on the next business day.

ARTICLE 3

Commencing the Arbitration

1. (a) If pursuant to Article 14.5, the members of the arbitration panel are selected by lot, the chair of the Trade Committee, or the chair's delegate, shall select the arbitrators within five days of the request referred to in Article 14.5.3. The selection shall be done in the presence of a representative of each Party unless a Party fails to appoint its representative.
- (b) Unless the Parties agree otherwise, they shall meet the arbitration panel within seven days of its establishment in order to determine such matters as the Parties or the arbitration panel deems appropriate, including the remuneration and expenses to be paid to the arbitrators, which will be in accordance with WTO standards.
2. (a) Unless the Parties agree otherwise, within five days from the date of establishment of the arbitration panel, the terms of reference of the arbitration panel shall be:

"to examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for establishment of the arbitration panel, to rule on the compatibility of the measure in question with the provisions referred to in Article 14.2 and to make a ruling in accordance with Article 14.7."
- (b) The Parties must notify the agreed terms of reference to the arbitration panel within two days of their agreement.

ARTICLE 4

Initial Submissions

The complaining Party shall deliver its initial written submission no later than 20 days after the date of establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 20 days after the date of delivery of the initial written submission.

ARTICLE 5

Working of Arbitration Panels

1. The chairperson of the arbitration panel shall preside at all its meetings. An arbitration panel may delegate to the chairperson authority to make administrative and procedural decisions.
2. Unless otherwise provided for in this Agreement, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions or computer links.
3. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit its assistants to be present at its deliberations.
4. The drafting of any ruling shall remain the exclusive responsibility of the arbitration panel and must not be delegated.
5. Where a procedural question arises that is not covered by the provisions of this Agreement, an arbitration panel may adopt an appropriate procedure that is compatible with those provisions.
6. When the arbitration panel considers that there is a need to modify any time limit applicable in the proceedings or to make any other procedural or administrative adjustment, it shall inform the Parties in writing of the reasons for the change or adjustment and of the period or adjustment needed. The time limits of Article 14.7.2 shall not be modified.

ARTICLE 6

Replacement

1. If an arbitrator is unable to participate in the proceeding, withdraws, or must be replaced, a replacement shall be selected in accordance with Article 14.5.3.
2. Where a Party considers that an arbitrator does not comply with the requirements of Annex 14-C and for this reason should be replaced, the Party should

notify the other Party within 15 days from the time at which it came to know of the circumstances underlying the arbitrator's material violation of Annex 14-C.

3. Where a Party considers that an arbitrator other than the chairperson does not comply with the requirements of Annex 14-C, the Parties shall consult and, if they so agree, replace the arbitrator and select a replacement following the procedure set out in Article 14.5.3.

If the Parties fail to agree on the need to replace an arbitrator, any Party may request that such matter be referred to the chairperson of the arbitration panel, whose decision shall be final.

If the chairperson finds that an arbitrator does not comply with the requirements of Annex 14-C, he or she shall select a new arbitrator by lot among the pool of individuals referred to under Article 14.18.1 of which the original arbitrator was a member. If the original arbitrator was chosen by the Parties pursuant to Article 14.5.2, the replacement shall be selected by lot among the pool of individuals that have been proposed by the complaining Party and by the Party complained against under Article 14.18.1.

4. Where a Party considers that the chairperson of the arbitration panel does not comply with the requirements of Annex 14-C, the Parties shall consult and, if they so agree, replace the chairperson and select a replacement following the procedure set out in Article 14.5.3.

If the Parties fail to agree on the need to replace the chairperson, any Party may request that such matter be referred to one of the remaining members of the pool of individuals selected to act as chairpersons under Article 14.18.1. His or her name shall be drawn by lot by the chair of the Trade Committee, or the chair's delegate. The decision by this person on the need to replace the chairperson shall be final.

If this person decides that the original chairperson does not comply with the requirements of Annex 14-C, he or she shall select a new chairperson by lot among the remaining pool of individuals referred to under Article 14.18.1 who may act as chairperson.

5. Any selection by lot provided for in paragraphs 1, 3 and 4 shall be done in the presence of a representative of each Party unless a Party fails to appoint its representative, and within five days of the date of the submission of the request.

6. The arbitration panel proceedings shall be suspended for the period taken to carry out the procedures provided for in paragraphs 1 through 4.

ARTICLE 7

Hearings

1. The chairperson shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitration panel, and confirm this in writing to the Parties. This information shall also be made publicly available by the Party in charge of the logistical administration of the proceedings unless the hearing is closed to the public. Unless the Parties disagree, the arbitration panel may decide not to convene a hearing.
2. Unless the Parties agree otherwise, the hearing shall be held in Brussels if the complaining Party is Korea and in Seoul if the complaining Party is the EU Party.
3. The arbitration panel may convene additional hearings if the Parties so agree.
4. All arbitrators shall be present during the entirety of any hearing.
5. The following persons may attend the hearing, irrespective of whether the hearing is closed to the public or not:
 - (a) representatives of the Parties;
 - (b) advisers to the Parties;
 - (c) administrative staff, interpreters, translators and court reporters; and
 - (d) arbitrators' assistants.

Only the representatives and advisers of the Parties may address the arbitration panel.

6. No later than five days before the date of a hearing, each Party shall deliver to the arbitration panel a list of the names of persons who will make oral arguments or presentations at the hearing on behalf of that Party and of other representatives or advisers who will be attending the hearing.
7. The hearings of the arbitration panels shall be open to the public, unless the Parties decide that the hearings shall be partially or completely closed to the public. The arbitration panel shall meet in closed session when the submission and arguments of a Party contain confidential commercial information.
8. The arbitration panel shall conduct the hearing in the following manner, ensuring that the complaining Party and the Party complained against are afforded equal time:

argument

- (a) argument of the complaining Party; and

(b) argument of the Party complained against,
rebuttal argument

- (a) argument of the complaining Party; and
- (b) counter-reply of the Party complained against.

9. The arbitration panel may direct questions to either Party at any time during the hearing.

10. The arbitration panel shall arrange for a transcript of each hearing to be prepared and delivered as soon as possible to the Parties.

11. Each Party may deliver a supplementary written submission concerning any matter that arises during the hearing within 10 days of the date of the hearing.

ARTICLE 8

Questions in Writing

1. The arbitration panel may at any time during the proceedings address questions in writing to a Party or both Parties. Each Party shall receive a copy of any questions put by the arbitration panel.

2. A Party shall also provide a copy of its written response to the arbitration panel's questions to the other Party. Each Party shall be given the opportunity to provide written comments on the other Party's reply within five days of the date of delivery.

ARTICLE 9

Confidentiality

The Parties and their advisers shall maintain the confidentiality of the arbitration panel hearings where the hearings are held in closed session, in accordance with Article 7.7 of this Annex. Each Party and its advisers shall treat as confidential any information submitted by the other Party to the arbitration panel which that Party has designated as confidential. Where a Party submits a confidential version of its written submissions to the arbitration panel, it shall also, upon request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public no later than 15 days after the date of either the request or the submission, whichever is later. Nothing in this Article shall preclude a Party from disclosing statements of its own positions to the public to the extent that, when making reference to information submitted by the other Party, it does not

disclose any information designated by the other Party as confidential.

ARTICLE 10

Ex Parte Contacts

1. The arbitration panel shall not meet or contact a Party in the absence of the other Party.
2. No member of the arbitration panel may discuss any aspect of the subject matter of the proceedings with a Party or both Parties in the absence of the other arbitrators.

ARTICLE 11

Amicus Curiae Submissions

1. Unless the Parties agree otherwise within three days of the date of the establishment of the arbitration panel, the arbitration panel may receive unsolicited written submissions from interested natural or legal persons of the Parties, provided that they are made within 10 days of the date of the establishment of the arbitration panel, that they are concise and in no case longer than 15 typed pages, including any annexes, and that they are directly relevant to the factual and legal issues under consideration by the arbitration panel.
2. The submission shall contain a description of the person making the submission, whether natural or legal, including its nationality or place of establishment, the nature of its activities and the source of its financing, and specify the nature of the interest that the person has in the arbitration proceeding.
3. The arbitration panel shall list in its ruling all the submissions it has received that conform to paragraphs 1 and 2. The arbitration panel shall not be obliged to address in its ruling the factual or legal arguments made in such submissions. Any submission obtained by the arbitration panel under this Article shall be submitted to the Parties for their comments.

ARTICLE 12

Urgent Cases

In cases of urgency referred to in Article 14.7.2, the arbitration panel shall adjust the time limits referred to in this Annex as appropriate.

ARTICLE 13

Translation and Interpretation

1. During the consultations referred to in Article 14.3, and no later than the meeting referred to in Article 3.1(b) of this Annex, the Parties shall endeavour to agree on a common working language for the proceedings before the arbitration panel.
2. If the Parties are unable to agree on a common working language, each Party shall expeditiously arrange for and bear the costs of the translation of its written submissions into the language chosen by the other Party and the Party complained against shall arrange for the interpretation of oral submissions into the languages chosen by the Parties.
3. Arbitration panel rulings shall be issued in the language or languages chosen by the Parties.
4. The costs incurred for translation of an arbitration panel ruling shall be borne equally by the Parties.
5. Any Party may provide comments on any translated version of a document drawn up in accordance with this Article.

ARTICLE 14

Calculation of Time-Limits

Where, by reason of the application of Article 2.5 of this Annex, a Party receives a document on a date other than the date on which this document is received by the other Party, any period of time that is calculated on the basis of the date of receipt of that document shall be calculated from the last date of receipt of that document.

ARTICLE 15

Other Procedures

This Annex is also applicable to procedures established under Articles of 14.9.2, 14.10.2, 14.11.3 and 14.12.2. The time limits laid down in this Annex shall be adjusted in line with the special time limits provided for the adoption of an arbitration panel ruling in those other procedures.

**CODE OF CONDUCT FOR MEMBERS
OF ARBITRATION PANELS AND MEDIATORS**

ARTICLE 1

Definitions

For the purposes of this Annex:

- (a) member or arbitrator means a member of an arbitration panel established under Article 14.5;
- (b) mediator means a person who conducts a mediation procedure in accordance with Annex 14-A;
- (c) candidate means an individual whose name is on the list of arbitrators referred to in Article 14.18 and who is under consideration for selection as a member of an arbitration panel under Article 14.5;
- (d) assistant means a person who, under the terms of appointment of a member, conducts researches or provides assistance to the member;
- (e) proceeding, unless otherwise specified, means an arbitration panel proceeding under this Agreement; and
- (f) staff, in respect of a member, means persons under the direction and control of the member, other than assistants.

ARTICLE 2

Responsibilities to the Process

Every candidate and member shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism is preserved. Former members must comply with the obligations established in Articles 6 and 7 of this Annex.

ARTICLE 3

Disclosure Obligations

1. Prior to confirmation of his or her selection as a member of the arbitration panel

under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

2. A candidate or member shall only communicate matters concerning actual or potential violations of this Annex to the Trade Committee for consideration by the Parties.

3. Once selected, a member shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 1 and shall disclose them. The disclosure obligation is a continuing duty which requires a member to disclose any such interests, relationships or matters that may arise during any stage of the proceeding. The member shall disclose such interests, relationships or matters by informing the Trade Committee, in writing, for consideration by the Parties.

ARTICLE 4

Duties of Members

1. Upon selection a member shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.

2. A member shall consider only those issues raised in the proceeding and necessary for a ruling and shall not delegate this duty to any other person.

3. A member shall take all appropriate steps to ensure that his or her assistant and staff are aware of, and comply with, Articles 2, 3 and 7 of this Annex.

4. A member shall not engage in ex parte contacts concerning the proceeding.

ARTICLE 5

Independence and Impartiality of Members

1. A member must be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.

2. A member shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his or her duties.

3. A member may not use his or her position on the arbitration panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence him or her.

4. A member may not allow financial, business, professional, family or social relationships or responsibilities to influence his or her conduct or judgement.

5. A member must avoid entering into any relationship or acquiring any financial interest that is likely to affect his or her impartiality or that might reasonably create an appearance of impropriety or bias.

ARTICLE 6

Obligations of Former Members

All former members must avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision or ruling of the arbitration panel.

ARTICLE 7

Confidentiality

1. Neither a member nor a former member shall at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

2. A member shall not disclose an arbitration panel ruling or parts thereof prior to its publication in accordance with this Agreement.

3. A member or former member shall not at any time disclose the deliberations of an arbitration panel or any member's view.

ARTICLE 8

Mediators

The disciplines described in this Annex as applying to members or former members shall apply, *mutatis mutandis*, to mediators.

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**PROTOCOL CONCERNING THE DEFINITION OF "ORIGINATING
PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION**

SECTION A

RULES OF ORIGIN

TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) manufacture means any kind of working or processing including growing, fishing, raising, hunting, assembly or specific operations;
- (b) material means any ingredient, raw material, component or part, etc., used in the manufacture of a product;
- (c) product means the product being manufactured, even if it is intended for later use as a material in another manufacturing operation;
- (d) goods means materials, products or articles;
- (e) customs value means the value as determined in accordance with the Customs Valuation Agreement;
- (f) ex-works price means the price paid or payable for the product ex works to the manufacturer in a Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or should be, repaid when the product obtained is exported;
- (g) value of the non-originating materials means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the EU Party or in Korea;
- (h) value of originating materials means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;

- (i) chapters, headings, and subheadings mean the chapters (two-digit codes), the headings (four-digit codes) and the subheadings (six-digit codes) used in the nomenclature which make up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (j) classified refers to the classification of a product or material under a particular chapter, heading and subheading;
- (k) consignment means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) HS means the Harmonized Commodity Description and Coding System in force, including its general rules and legal notes; and
- (m) territories includes territorial sea.

TITLE II

DEFINITION OF "ORIGINATING PRODUCTS"

ARTICLE 2

Originating products

For the purpose of a preferential tariff treatment the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 4;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5; or
- (c) products obtained in a Party exclusively from materials that qualify as originating pursuant to this Protocol.

ARTICLE 3

Cumulation of Origin

Notwithstanding Article 2, products shall be considered as originating in a Party if such products are obtained there, incorporating materials originating in the other Party, provided that the working or processing carried out goes beyond the operations referred to in Article 6. It shall not be necessary that such materials have undergone sufficient working or processing.

ARTICLE 4

Wholly Obtained Products

1. For the purposes of Article 2(a), the following shall be considered as wholly obtained in a Party:

- (a) mineral products extracted from the soil or from the seabed in the territory of a Party;
- (b) vegetable products grown and harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e)
 - (i) products obtained by hunting, trapping within the land territory or fishing, conducted within the land waters or within the territorial sea of a Party;
 - (ii) products of aquaculture, where the fish, crustaceans and mollusc are born and raised there;
- (f) products of sea fishing and other products taken from the sea outside the territorial sea of a Party by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) products extracted from marine soil or subsoil outside the territorial sea of a Party provided that a Party has rights to exploit that soil or subsoil;
- (i) used articles collected there fit only for the recovery of raw materials or for use as waste;
- (j) waste and scrap derived from manufacturing or processing operations conducted there; or

- (k) products manufactured in a Party exclusively from the products referred to in this paragraph.

2. The terms "its vessels" and "its factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered in one of the Member States of the European Union or Korea;
- (b) which sail under the flag of one of the Member States of the European Union or Korea; and
- (c) which meet one of the following conditions:
 - (i) they are at least 50 percent owned by nationals of one of the Member States of the European Union or Korea; or
 - (ii) they are owned by companies:
 - (A) which have their head office and their main place of business in one of the Member States of the European Union or in Korea; and
 - (B) which are at least 50 percent owned by one of the Member States of the European Union or by Korea, public entities of a Member State of the European Union or Korea, or nationals of one of the Member States of the European Union or Korea.

ARTICLE 5

Sufficiently Worked or Processed Products

1. For the purposes of Article 2(b), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II or Annex II(a) are fulfilled. Those conditions indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if:

- (a) non-originating materials undergo sufficient working or processing, which results in an originating product, and when that product is used in the subsequent manufacture of another product, no account shall be taken of the non-originating material contained therein; and
- (b) non-originating and originating materials undergo processing, which results in a non-originating product, and when that product is used in a

subsequent manufacture of another product, account shall be taken only of the non-originating materials contained therein.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Annex II, should not be used in the manufacture of a product may nevertheless be used, provided that:
 - (a) their total value does not exceed 10 percent of the ex-works price of the product; and
 - (b) any of the percentages given in the list in Annex II for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
3. Paragraph 2 shall not apply to products falling within Chapters 50 to 63 of the HS.
4. Paragraphs 1 through 3 shall apply subject to the provisions of Article 6.

ARTICLE 6

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of originating products whether or not the requirements of Article 5 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) change of packaging, breaking-up and assembly of packages;
 - (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) peeling, stoning and shelling of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;

- (j) sifting, screening, sorting, classifying, grading or matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) testing or calibrations;
- (p) a combination of two or more operations specified in subparagraphs (a) through (o); or
- (q) slaughter of animals.

2. All operations carried out in a Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 7

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the product which is considered as the basic unit when determining classification using the nomenclature of the HS. It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the HS in a single heading, the whole constitutes the unit of qualification; and
- (b) when a consignment consists of a number of identical products classified under the same heading of the HS, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the HS, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin, and considered as originating if the product is originating.

ARTICLE 8

Accessories, Spare Parts and Tools

Accessories, spare parts and tools delivered with a product, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the product in question.

ARTICLE 9

Sets of Goods

Sets, as defined in General Rule 3 of the HS, shall be regarded as originating when all component products are originating, and both the set and the products meet all other applicable requirements in this Protocol. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 percent of the ex-works price of the set.

ARTICLE 10

Neutral Elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the goods which might be used in its manufacture but which do not enter and which are not intended to enter into the final composition of the product.

ARTICLE 11

Accounting Segregation of Materials

1. Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.
2. Where considerable costs or material difficulties arise in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product, the producer may use the so-called "accounting segregation" method for managing stocks.
3. This method is recorded and applied in accordance with the generally accepted accounting principles applicable in the Party where the product is manufactured.

4. This method must be able to ensure that, for a specific reference-period, no more products receive originating status than would be the case if the materials had been physically segregated.

5. A Party may require that the application of the method for managing stocks provided for in this Article is subject to a prior authorisation by customs authorities. Should this be the case, the customs authorities may grant such an authorisation subject to any conditions deemed appropriate and they shall monitor the use of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of it in any manner or fails to fulfil any of the other conditions laid down in this Protocol.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of Territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a Party.

2. Except as provided for in Article 3, where originating goods exported from a Party to a non-party return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-party or while being exported.

3. Notwithstanding paragraphs 1 and 2 of this Article, the Parties agree that certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex IV.

ARTICLE 13

Direct Transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly

between the Parties. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they are not released for free circulation in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authority, in accordance with the procedures applicable in the importing Party, by the production of:

- (a) evidence of the circumstances connected with trans-shipment or the storage of the originating products in third countries;
- (b) a single transport document covering the passage from the exporting Party through the country of transit; or
- (c) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the country of transit.

SECTION B

ORIGIN PROCEDURES

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 14

Drawback of, or Exemption from, Customs Duties

1. After five years from the entry into force of this Agreement, upon the request of either Party, the Parties shall jointly review their duty drawback and inward processing schemes. One year after entry into force, and subsequently on a yearly basis, the Parties shall exchange available information on a reciprocal basis on the operation of their duty drawback and inward processing schemes, as well as detailed

statistics as follows:

- 1.1 Import statistics at the 8/10 digit level by country starting from one year after the entry into force of this Agreement shall be provided for imports of materials classified under HS 2007 headings 8407, 8408, 8522, 8527, 8529, 8706, 8707 and 8708, as well as export statistics for 8703, 8519, 8521 and 8525 through 8528. Upon request, such statistics shall be provided on other materials or products. Regular information shall be exchanged on the measures taken to implement limitations on duty drawback and inward processing schemes introduced on the basis of paragraph 3 of this Article.
2. At any time after the initiation of the above review, a Party may request consultations with the other Party with a view to discussing possible limitations on duty drawback and inward processing schemes for a particular product in case there is evidence of a change in sourcing patterns since the entry into force of this Agreement which may have a negative effect on competition for domestic producers of like or directly competitive products in the requesting Party.
 - 2.1 The abovementioned conditions would be established on the basis of evidence provided by the Party requesting consultations that:
 - (a) the rate of increase of dutiable imports into a Party of materials incorporated into a particular product from countries with which no free trade agreement is in force is significantly greater than the rate of increase of exports to the other Party of the product incorporating such materials, unless the Party to which the consultation request is addressed establishes that, inter alia, such increase in imports of materials is:
 - (i) essentially due to an increase in domestic consumption of the product incorporating such materials of the Party;
 - (ii) essentially due to use of imported materials in a product other than that covered by paragraph 2;
 - (iii) due to an increase in exports to countries other than the other Party of the product incorporating such materials; or
 - (iv) limited to imports of high tech/value components, not lowering the price of the export product of the Party; and
 - (b) imports from the Party into the other Party of the product incorporating such materials have significantly increased in absolute terms or relative to domestic production. Consideration shall also be given to pertinent evidence as regards the effect on conditions of competition for producers of the like or directly competitive products of the other Party¹.

¹ The base year for the purpose of evaluating the statistical data under this Article will be the average of the latest three years immediately before the entry into force of this Agreement, each year being the fiscal year of January through December. The evidence could be based on an aggregate of all

3. In case of disagreement as to whether the conditions in paragraph 2 are fulfilled, the issue shall be determined through binding arbitration by a Panel established in accordance with Article 14.5 (Establishment of the Arbitration Panel) of Chapter Fourteen (Dispute Settlement) as a case of urgency². Should the Panel rule that the conditions of paragraph 2 are fulfilled, unless otherwise agreed, the Parties shall, normally within 90 days and in no case more than 150 days of the ruling, limit the maximum rate of customs duties on non-originating material for that product that can be refunded to five percent.

TITLE V

PROOF OF ORIGIN

ARTICLE 15

General Requirements

1. Products originating in the EU Party shall, on importation into Korea and products originating in Korea shall, on importation into the EU Party benefit from preferential tariff treatment of this Agreement on the basis of a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The texts of the origin declarations appear in Annex III.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 21, benefit from preferential tariff treatment of this Agreement without it being necessary to submit any of the documents referred to in paragraph 1.

ARTICLE 16

Conditions for Making Out an Origin Declaration

1. An origin declaration as referred to in Article 15.1 of this Protocol may be made out:

materials used as non-originating material for the product concerned or a subset of such materials. In the latter case, limitations on duty drawback and inward processing would only apply to the subset.

² For greater clarity, no additional consultations other than those foreseen in paragraph 2, for which the deadlines are the same as those of Article 14.3.4, are required before a Party may request the establishment of such Panel. The deadlines for the Panel to issue its ruling are indicated in Article 14.7.2.

- (a) by an approved exporter within the meaning of Article 17; or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euros.
2. Without prejudice to paragraph 3, an origin declaration may be made out if the products concerned can be considered as products originating in the EU Party or in Korea and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned including statements from the suppliers or producers in accordance with domestic legislation as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the text which appears in Annex III, using one of the linguistic versions set out in that Annex and in accordance with the legislation of the exporting Party. If the declaration is handwritten, it shall be written in ink in capital characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 17 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than two years or the period specified in the legislation of the importing Party after the importation of the products to which it relates.

ARTICLE 17

Approved Exporter

1. The customs authorities of the exporting Party may authorise any exporter, (hereinafter referred to as "approved exporter"), who exports products under this Agreement to make out origin declarations irrespective of the value of the products concerned in accordance with appropriate conditions in the respective laws and regulations of the exporting Party. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 18

Validity of Proof of Origin

1. A proof of origin shall be valid for 12 months from the date of issue in the exporting Party, and preferential tariff treatment shall be claimed within the said period to the customs authorities of the importing Party.
2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of preferential tariff treatment in accordance with the respective laws and regulations of the importing Party, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In cases of belated presentation other than those of paragraph 2, the customs authorities of the importing Party may accept the proofs of origin in accordance with the procedures of the Parties where the products have been presented before the said final date.

ARTICLE 19

Claims for Preferential Tariff Treatment and Submission of Proof of Origin

For the purpose of claiming preferential tariff treatment, proofs of origin shall, if required by the laws and regulations of the importing Party, be submitted to the customs authorities of the importing Party. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this Agreement.

ARTICLE 20

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the HS falling within Sections XVI and XVII or headings 7308 and 9406 of the HS are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 21

Exemptions from Proof of Origin

1. Products sent as small packages from private persons to private persons or forming part of a traveller's personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration may be made on a postal customs declaration or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.
3. Furthermore, the total value of these products shall not exceed:
 - (a) for importation into the EU Party, 500 euros in the case of small packages or 1 200 euros in the case of products forming part of a traveller's personal luggage;
 - (b) for importation into Korea, 1 000 US dollars both in the case of small packages and in the case of the products forming part of a traveller's personal luggage.
4. For the purpose of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

ARTICLE 22

Supporting Documents

The documents referred to in Article 16.3 used for the purpose of proving that products covered by proofs of origin can be considered as products originating in the EU Party or in Korea and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter, supplier or producer to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used as provided for in its domestic law;
- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party where these documents are used as provided for in its domestic law;
- (d) proofs of origin proving the originating status of materials used issued or made out in a Party in accordance with this Protocol; and
- (e) appropriate evidence concerning working or processing undergone outside territories of the Parties by application of Article 12, proving that the requirements of that Article have been satisfied.

ARTICLE 23

Preservation of Proof of Origin and Supporting Documents

1. The exporter making out an origin declaration shall keep for five years a copy of this origin declaration as well as the documents referred to in Article 16.3.
2. The importer shall keep all records related to the importation in accordance with laws and regulations of the importing Party.
3. The customs authorities of the importing Party shall keep for five years the origin declarations submitted to them.
4. The records to be kept in accordance with paragraphs 1 through 3 may include electronic records.

ARTICLE 24

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that such document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 25

Amounts Expressed in Euro

1. For the application of the provisions of Article 16.1(b) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the European Union equivalent to the amounts expressed in euro shall be fixed annually by the EU Party and submitted to Korea.
2. A consignment shall benefit from the provisions of Article 16.1(b) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the EU Party.
3. The amounts to be used in any given national currency of the Member States of the European Union shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The European Commission shall notify Korea of these amounts by 15 October and these amounts shall apply from 1 January the following year.
4. The Member States of the European Union may round up or down the amount resulting from the conversion into their national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than five percent. The Member States of the European Union may retain unchanged their national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 percent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Customs Committee at the request of a Party. When carrying out this review, the Customs Committee shall consider the desirability of preserving the effects of the limits concerned in real

terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 26

Exchange of Addresses

The customs authorities of the Parties shall provide each other, through the European Commission, with the addresses of the customs authorities responsible for verifying proofs of origin.

ARTICLE 27

Verification of Proofs of Origin

1. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the customs authorities, in checking the authenticity of the proofs of origin and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
3. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Party shall return the proofs of origin or a copy of these documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on proof of origin is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the customs authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
5. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The customs authorities requesting the verification shall be informed of the

results of this verification including findings and facts, as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Protocol.

7. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall except in exceptional circumstances, refuse entitlement to the preference.

8. Notwithstanding Article 2 of the Protocol on Mutual Administrative Assistance in Customs Matters, the Parties will refer to Article 7 of that Protocol for joint enquiries related to proofs of origin.

ARTICLE 28

Dispute Settlement

1. Where disputes arise in relation to the verification procedures of Article 27 which cannot be settled between the customs authorities requesting verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

2. In all cases the settlement of disputes between the importer and the competent authorities of the importing Party shall be under the legislation of the said Party.

ARTICLE 29

Penalties

Penalties shall be imposed in accordance with the legislation of the Parties on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining preferential treatment for products.

ARTICLE 30

Free Zones

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territories, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party enter into a free zone under cover of a proof of origin and undergo treatment or processing, another proof of origin can be made out if the treatment or processing undergone is in conformity with the provisions of this Protocol.

SECTION C

CEUTA AND MELILLA

TITLE VII

CEUTA AND MELILLA

ARTICLE 31

Application of the Protocol

1. The term "EU Party" does not cover Ceuta and Melilla.
2. Products originating in Korea, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Korea shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the EU Party.
3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 32.

ARTICLE 32

Special Conditions

1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:
 - (a) products originating in Ceuta and Melilla:
 - (i) products wholly obtained in Ceuta and Melilla; or
 - (ii) products obtained in Ceuta and Melilla in the manufacture of which

products other than those referred to in subparagraph (i) are used, provided that the said products:

- (A) have undergone sufficient working or processing within the meaning of Article 5; or
- (B) originate in a Party, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.

(b) products originating in Korea:

- (i) products wholly obtained in Korea; or
- (ii) products obtained in Korea, in the manufacture of which products other than those referred to in subparagraph (i) are used, provided that the said products:
 - (A) have undergone sufficient working or processing within the meaning of Article 5; or
 - (B) originate in Ceuta and Melilla or in the EU Party, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "Korea" or "Ceuta and Melilla" on origin declarations.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

SECTION D

FINAL PROVISIONS

TITLE VIII

FINAL PROVISIONS

ARTICLE 33

Amendments to the Protocol

The Trade Committee may decide to amend the provisions of this Protocol.

ARTICLE 34

Transitional Provisions for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit, in the Parties, in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Protocol.

Note 2:

- 2.1 The first two columns in the list describe the product obtained. The first column gives the subheading number, heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that subheading, heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that subheading or heading as described in column 2.
- 2.2 Where several subheading or heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in subheadings or headings of the chapter or in any of the subheadings or headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a subheading or heading, each indent contains the description of that part of the subheading or heading covered by the adjacent rules in column 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

- 3.1. The provisions of Article 5 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 50 percent of the ex-works price, is made from materials of heading 7201, 7202, 7203, 7204,

7205, or subheading 7224 10.

If this material has been processed in the EU Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for subheading 7224 90 in the list. The material can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the EU Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading..." means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4 When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

- 3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles.)

Example:

The rule for prepared foods of heading 1904, which specifically excludes the

use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products produced from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of heading 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 percent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not

coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 percent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 percent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 percent in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30

percent in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed eight percent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

ANNEX II

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT
ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT
MANUFACTURED CAN OBTAIN ORIGINATING STATUS**


The products mentioned in the list may not all be covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts of Chapter 8 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
ex 0902	Tea, whether or not flavoured, except for:	Manufacture from materials of any heading	
0902 10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0910 91	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapter 7, 8, 10, 11 and 23 used are wholly obtained	
1106 10	Flour, meal and powder of the dried leguminous vegetables of heading 0713	Manufacture from materials of any heading	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products, except for	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
1302 19	Vegetable saps and extracts; other	Manufacture from materials of any heading, except those of sub-heading 1211 20	
1302 31, 1302 32 and 1302 39	Mucilages and thickeners, whether or not modified, derived from vegetable products	Manufacture from materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207. However bones of heading 0506 may not be used
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	Manufacture in which all the materials of Chapter 2 and bones of heading 0506 used are wholly obtained
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Manufacture from materials of any heading
1505	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from materials of any heading
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	Manufacture from materials of any heading
1507 to ex 1515	Vegetable oils and their fractions, except for:	Manufacture from materials of any heading, except that of the product
1509 and 1510	Olive oil and its fractions, other oils and their fractions obtained solely from olives	Manufacture in which all the vegetable materials used are wholly obtained
1515 50	Sesame oil and its fractions	Manufacture from materials of any heading, except those of Chapter 12
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained
<p>ex Chapter 17</p> <p>1701 91</p> <p>1702</p> <p>ex 1703</p> <p>1704</p>	<p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter</p> <p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel</p> <ul style="list-style-type: none"> - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which all the materials of Chapter 4, heading 1006 and Chapter 11 used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product.
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) of Chapters 10 and 11 used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained if they represent more than 20 % by weight of the product
ex 1902 19	Noodles, uncooked, dried and not stuffed, obtained from flour except of "durum wheat semolina"	Manufacture from materials of any heading, except that of the product
ex 1902 30	Ramen  , instant noodles, cooked by heating or frying, and packed with mixed seasonings, including hot pepper powder, salt, garlic flavouring powder and a flavouring base	Manufacture from materials of any heading, except that of the product
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included;	Manufacture:	
ex 1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products, except for:	- from materials of any heading, except those of heading 1806, - in which all the cereals and flour of Chapter 10 and 11 (except durum wheat and Zea indate maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	Manufacture from materials of any heading, except those of Chapter 11
ex 1905 90	Bakers' wares of rice	Manufacture from materials of any heading, except that of the product	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which:	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	- all the fruit, nuts or vegetables of Chapter 7, 8 and 12 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2008 11	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; groundnuts	Manufacture from materials of any heading, except that of the product
2008 19	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; other, including mixtures	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product
2008 91, 2008 92, 2008 99 and	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; other, including mixtures other than those of subheading 2008 19	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
ex 2103	Sauces and preparations therefore; mixed condiments and mixed seasonings: except for:	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
2103 30	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2103 90	Other	Manufacture from materials of any heading
2104 10	Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2105	Ice cream and other edible ice, whether or not containing cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials of Chapters 4 used does not exceed 30 % of the ex-works price of the product - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained, and - in which the value of all the materials of Chapter 4 used does not exceed 30 % of the ex-works price of the product, and - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, - in which all the fruit juice used (except that of pineapple, lime or grapefruit) of heading 2009 is originating, and - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained
2303 10	Residues of starch manufacture and similar residues	Manufacture in which all the maize used is wholly obtained
2306 90	Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305; other	Manufacture in which all the olives of chapter 7 used are wholly obtained
2309	Preparations of a kind used in animal feeding	Manufacture in which all the materials of Chapters 2, 3, 4, 10, 11 and 17, used are originating
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating
2403 10	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
2504 10	Natural graphite in powder or in flakes	Manufacture from materials of any heading	
2515 12	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Manufacture from materials of any heading	
2516 12	Granitemerely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Manufacture from materials of any heading	
2518 20	Calcined or sintered dolomite	Manufacture from materials of any heading	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520 20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2525 20 ex 2530 90	Mica powder Earth colours, calcined or powdered	Grinding of mica or mica waste Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes;	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2905 19	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Manufacture from materials of any heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	Manufacture from materials of any heading	
3006 91	Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or chemically defined	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽²⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

² A "group" is regarded as any part of the heading separated from the rest by a semicolon.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 34 ex 3404	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35 3505 ex 3507	Albuminoidal substances; modified starches; glues; enzymes; except for: Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters - Other Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 1108 Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs - Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803 00	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805 10	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3806 30	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Ex 3821 00	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
3823 11 to 3823 19	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
3823 70	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3901 to 3921	Plastics in primary forms, waste, parings and scrap, of plastic; semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3907 30 and 3907 40	Epoxide resins; polycarbonates	Manufacture from materials of any heading	
3907 20 and 3907 91	Other polyethers; other polyesters	Manufacture from materials of any heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40 4005 4012 ex 4012 11, ex 4012 12, ex 4012 13 and ex 4012 19. ex 4017	Rubber and articles thereof; except for: Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other Articles of hard rubber	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012 Manufacture from hard rubber
ex Chapter 41 4102 21 and 4102 29 4104 to 4106	Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on, or Manufacture from materials of any heading, except that of the product Retanning of tanned leather or Manufacture from materials of any heading, except that of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product
ex Chapter 43 ex 4302 30 4303	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of furskin	Manufacture from materials of any heading, except that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Manufacture from materials of any heading	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	Manufacture of materials of any heading	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415 10	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4421 90	- Beadings and mouldings Match splints; wooden pegs or pins for footwear	Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
4818 10	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4820 10	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽³⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽⁴⁾ Manufacture from ⁽⁵⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁶⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁰⁾ Manufacture from ⁽¹¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product

⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽¹²⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹³⁾ Manufacture from ⁽¹⁴⁾ : <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from ⁽¹⁵⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from single yarn ⁽¹⁶⁾</p> <p>Manufacture from ⁽¹⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp

¹⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽¹⁸⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁹⁾ Manufacture from ⁽²⁰⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽²¹⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁽²²⁾ : - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from ⁽²³⁾ : - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp

²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
5604 10	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
5604 90	- Other	Manufacture from ⁽²⁴⁾ : - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽²⁵⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽²⁶⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt - Of other felt - Other 	<p>Manufacture from ⁽²⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽²⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from ⁽²⁹⁾:</p> <ul style="list-style-type: none"> - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning <p>Jute fabric may be used as a backing</p>

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread - Other	Manufacture from single yarn ⁽³⁰⁾ Manufacture from ⁽³¹⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from chemical materials or textile pulp Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽³²⁾
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5906	<p>- Other</p> <p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>- Knitted or crocheted fabrics</p> <p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> <p>- Other</p>	<p>Manufacture from ⁽³³⁾:</p> <p>- coir yarn,</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from ⁽³⁴⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from ⁽³⁵⁾ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽³⁶⁾ , -- yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

³⁶ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	- Other	<ul style="list-style-type: none"> -- monofil of polytetrafluoroethylene (³⁷), -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (³⁸), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from (³⁹): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from (⁴⁰): <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp

³⁷ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³⁸ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Spinning of natural and/or man-made staple fibres, or extrusion of man-made filament yarn, accompanied by knitting (knitted to shape products) ⁴¹ or Knitting and making up including cutting (assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form) ^{42 43}
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making-up (including cutting) ^{44 45} or Embroidering accompanied by making up (including cutting), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁴⁶ or Coating accompanied by making up (including cutting), provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁴⁷ or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ^{48 49}

⁴¹ See Introductory Note 5

⁴² See Introductory Note 5

⁴³ See Introductory Note 6

⁴⁴ See Introductory Note 5

⁴⁵ See Introductory Note 6

⁴⁶ See Introductory Note 6

⁴⁷ See Introductory Note 6

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁹ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Interlinings for collars and cuffs, cut out	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered	Manufacture from materials of any heading, except that of the product Manufacture from ⁽⁵⁰⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁵¹⁾ ⁽⁵²⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵¹ See Introductory Note 6.

⁵² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
6305	-- Other Sacks and bags, of a kind used for the packing of goods	Manufacture from unbleached single yarn ⁽⁵³⁾ ⁽⁵⁴⁾ Manufacture from ⁽⁵⁵⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens	Manufacture from ⁽⁵⁶⁾ ⁽⁵⁷⁾ : - natural fibres, or - chemical materials or textile pulp
6307	- Other Other made-up articles, including dress patterns	Manufacture from unbleached single yarn ⁽⁵⁸⁾ ⁽⁵⁹⁾ Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

⁵³ See Introductory Note 6.

⁵⁴ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁷ See Introductory Note 6.

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁹ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 64 6406	Footwear, gaiters and the like; parts of such articles; except for: Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 65 6505	Headgear and parts thereof; except for: Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from materials of any heading, except that of the product Manufacture from yarn or textile fibres ⁽⁶⁰⁾	
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68 ex 6803 00 ex 6812 ex 6814	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: Articles of slate or of agglomerated slate Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from materials of any heading, except that of the product Manufacture from worked slate Manufacture from materials of any heading Manufacture from worked mica (including agglomerated or reconstituted mica)	

⁶⁰ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁶¹⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product

⁶¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.
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HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured temporarily strung for convenience of transport	Manufacture from materials of any heading, except that of the product	
7102, 7103 and 7104	Diamonds, other precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones or Manufacture from materials of any heading, except that of the product	
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or	
7107, 7109 and 7111	- Semi-manufactured or in powder form Metals clad with precious metals, not further worked than semi-manufactured	Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals Manufacture from materials of any heading	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 7205 or 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
7301 10	Sheet piling	Manufacture from materials of heading 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224
7307 21 to 7307 29	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
7315 20	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product.
7403 21, 7403 22 and 7403 29	Copper alloys	Manufacture from materials of any heading
7407	Copper bars, rods and profiles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7408	Copper wire	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7411	Copper tubes and pipes	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>
7604	Aluminium bars, rods and profiles	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
7605	Aluminium wire	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606	
7608	Aluminium tubes and pipes	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7616 99	Other articles of aluminium	Manufacture from materials of any heading	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
7801	Unwrought lead	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 79 7901	Zinc and articles thereof; except for: Unwrought zinc	Manufacture from materials of any heading, except that of the product. Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82 8206	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set Manufacture:
8207 13 to 8207 30	Rock drilling or earth-boring tools ; dies for drawing or extruding metal; tools for pressing, stamping or punching	- from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8207 40 to 8207 90	Tools for tapping or threading; tools for drilling, other than for rock-drilling; tools for boring or broaching; tools for milling; tools for turning; other interchangeable tools	Manufacture from materials of any heading, except that of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture from materials of any heading, except that of the product
8211 10 to 8211 93 and 8211 95	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8302 41	Other mountings, fittings and similar articles suitable for buildings	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
8302 60	Automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
8306 21 to 8306 29	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8404	Auxiliary plant for use with boilers of heading 8402 or 8403; condensers for steam or other vapour power units	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8425	Pulley tackle and hoist other than skip hoist; winches and capstans; jacks	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8430	Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sport-ground rollers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8434	Milking machines and dairy machinery	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8446	Weaving machines (looms)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8458	Lathes (including turning centres) for removal metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8460	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8462	Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8463	Other machines tools for working metal or cermets, without removing material	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8465 to 8467, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electronic or non-electric motor	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8469	Typewriters other than printers of heading 8443; word-processing machines	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cement, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8504	Electrical transformers, static converters (for example, rectifiers) and inductors	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8508	Vacuum cleaners	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus and hand dryers; electric smoothing irons, other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording or sound reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator, panels, burglar or fire alarms) other than those of heading 8512 or 8530	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8540	Thermionic, cold cathode or photocathode valves and tubes	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture from materials of any heading, except that of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8601 10	Rail locomotives powered from an external source of electricity	Manufacture from materials of any heading, except that of the product	
8603 10	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604, powered from an external source of electricity	Manufacture from materials of any heading, except that of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8701 to 8707 and 8712	Vehicles other than railway or tramway rolling-stock; bodies and chassis fitted with engines for the motor vehicles of headings 8701 to 8705; bicycles	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8708 to 8711 and 8713 to 8716	Parts and accessories for vehicles of headings 8701 to 8705 and 8711 to 8713; Motorcycles; Works trucks and parts thereof; carriages; baby carriages and parts thereof; Trailers and semi-trailers and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 8804 00	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
		Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
9012	Microscopes other than optical microscopes; diffraction apparatus	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
9027	Instruments and apparatus for physical or chemical analysis; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	
		- within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	
9111	Watch cases and parts thereof	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
ex 9113 10 and 9113 20	- Of metal clad with precious metal or of base metal, whether or not gold- or silver-plated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9506 31 and 9506 39	Golf clubs and other golf equipment	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
<p>9601 and 9602</p> <p>ex 9603</p> <p>9605</p>	<p>Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by Moulding).</p> <p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatine of heading 3503) and articles of unhardened gelatin</p> <p>Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops</p> <p>Travel sets for personal toilet, sewing or shoe or clothes cleaning</p>	<p>Manufacture from materials of any heading</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

**ADDENDUM TO THE LIST OF WORKING OR PROCESSING REQUIRED
TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS
IN ORDER THAT THE PRODUCT MANUFACTURED
CAN OBTAIN ORIGINATING STATUS**

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Annex II for products originating in Korea, however limited by an annual quota.
2. A proof of origin made out pursuant to this Annex shall contain the following statement in English: "Derogation – Annex II(a) of Protocol ...".
3. Products can be imported into the EU Party under these derogations upon the provision of a declaration signed by the approved exporter certifying that the products concerned satisfy the conditions of the derogation.
4. As far as a proof of origin is made out for the derogation on surimi preparations (ex 1604 20), the proof of origin shall be accompanied by documentary evidence that the surimi preparation is composed at least of 40 percent of fish per weight of the product and that Alaska Pollack (theragra Chalcogramma) species has been used as the primary ingredient of the surimi base¹.
5. As far as a proof of origin is made out for dyed woven fabrics (5408 22 and 5408 32) the proof of origin shall be accompanied by documentary evidence that the undyed fabric used does not exceed 50 percent of the ex-work price of the product.
6. In the EU Party, any quantities referred to in this Annex shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the EU Party.
7. The quotas indicated in the table below will be managed by the European Commission on a first-come, first-served basis. The quantities exported from Korea to the EU Party under these derogations will be calculated on the basis of the imports into the EU Party.

¹ In case of a need the concept of primary ingredient shall be interpreted by the Customs Committee in accordance with Article 28 of this Protocol.

HS heading	Description of the product	Working or processing carried out on non-originating materials that confers originating status	Annual quota for exports from Korea into the EU
(1)	(2)	(3)	(4)
ex 1604 20	Preparations of surimi which are at least composed of 40 % of fish per weight of the product and which uses as primary ingredient of the surimi base Alaska Pollack (theragra Chalcogramma) species ²	Manufacture from materials of chapter 3	Annual quota for year 1: 2000 Metric tons Annual quota year 2: 2500 Metric tons Annual quota year 3 and onwards: 3500 Metric tons
ex 1905 90	Biscuits	Manufacture from materials of any heading, except that of the product	Annual quota of 270 Metric tons
2402 20	Cigarettes containing tobacco	Manufacture from materials of any heading, except that of the product	Annual quota of 250 Metric tons
5204	Cotton sewing thread, whether or not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 86 Metric tons
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 2310 Metric tons
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 377 Metric tons
5207	Cotton yarn (other than sewing thread) put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 92 Metric tons

² See especially paragraph 4 in common provisions.

HS heading	Description of the product	Working or processing carried out on non-originating materials that confers originating status	Annual quota for exports from Korea into the EU
(1)	(2)	(3)	(4)
5408	Woven fabrics of man-made filament yarn	Manufacture from man-made filament yarns or Dyeing accompanied by at least 2 preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the undyed fabric used does not exceed 50 % of the ex-works price of the product	Annual quota of 17, 805, 290 square meters equivalent (SME)
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 286 Metric tons
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 3437 Metric tons
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 1718 Metric tons
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 203 Metric tons

TEXT OF THE ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽²⁾.

English version

The exporter of the products covered by this document (customs authorisation No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ...⁽²⁾.

Polish version

Eksporтер produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º ...⁽¹⁾), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung⁽²⁾.

Korean version

이 서류(세관인증번호...⁽¹⁾)의 적용대상이 되는 제품의 수출자는, 달리 명확하게 표시되는 경우를 제외하고, 이 제품은...⁽²⁾의 특혜원산지 제품임을 신고한다.

..... (3)

(Place and date)

..... (4)

(Signature of the exporter, in addition to the name of the person signing the declaration has to be indicated in clear script)

Notes

(1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) These indications may be omitted if the information is contained on the document itself.

(4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**COMMITTEE ON OUTWARD PROCESSING ZONES
ON THE KOREAN PENINSULA**

1. Recognising the Republic of Korea's constitutional mandate and security interests, and both Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that goal, a Committee on Outward Processing Zones on the Korean Peninsula is established pursuant to Article 15.2.1 (Specialised Committees). The Committee shall review whether the conditions on the Korean Peninsula are appropriate for further economic development through the establishment and development of outward processing zones.
2. The Committee shall be comprised of officials of the Parties. The Committee shall meet on the first anniversary of the entry into force of this Agreement and at least once annually thereafter, or at any time as mutually agreed.
3. The Committee shall identify geographic areas that may be designated outward processing zones. The Committee shall determine whether any such outward processing zone has met the criteria established by the Committee. The Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone.

JOINT DECLARATION
CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the HS shall be accepted by Korea as originating in the EU Party within the meaning of this Agreement.
2. The Protocol Concerning the Definition of "Originating Products" and Methods of Administrative Cooperation shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION
CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Korea as originating in the EU Party within the meaning of this Agreement.
2. The Protocol Concerning the Definition of "Originating Products" and Methods of Administrative Cooperation shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION
CONCERNING THE REVISION OF THE RULES OF ORIGIN
CONTAINED IN THE PROTOCOL CONCERNING THE DEFINITION
OF "ORIGINATING PRODUCTS" AND METHODS OF
ADMINISTRATIVE COOPERATION

1. The Parties agree to review the rules of origin contained in the Protocol concerning the Definition of "Originating Products" and Methods of Administrative Cooperation and discuss the necessary amendments upon request of one of the Parties. While discussing the amendments to the Protocol concerning the Definition of "Originating Products" and Methods of Administrative Cooperation, the Parties shall take into account the development of technologies, production processes, price fluctuations and all other factors, which might justify the changes to the rules of origin.
2. Annex II to the Protocol concerning the Definition of "Originating Products" and Methods of Administrative Cooperation will be adapted in accordance with the periodical changes to the HS.

JOINT DECLARATION ON THE EXPLANATORY NOTES

The Parties agree to the necessity to establish Explanatory Notes to this Protocol. The Notes shall be implemented by the Parties in accordance with their internal procedures.

EXPLANATORY NOTES

1. For the purposes of Article 1, manufacture includes harvesting, trapping, producing, breeding and disassembly.
2. For the purposes of Article 1(g), ascertainable means "established in accordance with the Customs Valuation Agreement".
3. For the purposes of Article 5.1(b), the value of non-originating material can be acquired by deducting from the ex-works price of the product the value of originating material, including self-produced originating material used in producing the resulting non-originating material.
4. The value of originating material that is self-produced includes all the costs incurred in the production of the material and an amount for profit equivalent to the profit added in the normal course of trade.
5. For the purposes of Article 6, "simple" describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in molecule.
6. For the purposes of Article 10, neutral elements, for example, will include:
 - (a) energy and fuel;
 - (b) plant and equipment;
 - (c) machines and tools; and
 - (d) goods which do not enter and which are not intended to enter into the final composition of the product.
7. For the purposes of Article 11, identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes, once they are incorporated into the finished product.
8. For the purposes of Article 11, specific "period" will be determined in accordance with the relevant domestic laws and regulations of each Party.
9. Only for the following specific reasons, the preferential treatment may be refused without verification of the proof of origin as the proof can be considered as inapplicable when:

- (a) the requirements on direct transport of Article 13 have not been fulfilled;
- (b) the proof of origin is produced subsequently for goods that were initially imported fraudulently;
- (c) the proof of origin has been issued by an exporter from a non-party to this Agreement;
- (d) the importer fails to submit a proof of origin to the customs authorities of the importing Party within the period specified in legislation of the importing Party.

10. For the purposes of the Joint Declaration concerning the Principality of Andorra, the customs authorities of the Principality of Andorra shall be responsible for the application of the Joint Declaration in the Principality of Andorra.

11. For the purposes of the Joint Declaration concerning the Republic of San Marino, the customs authorities of the Italian Republic shall be responsible for the application of the Joint Declaration in the Republic of San Marino.

PROTOCOL ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) customs legislation shall mean any legal or regulatory provisions applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) applicant authority shall mean a competent administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) requested authority shall mean a competent administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) personal data shall mean all information relating to an identified or identifiable individual;
- (e) operation in breach of customs legislation shall mean any violation or attempted violation of customs legislation.

ARTICLE 2

Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

ARTICLE 3

Assistance on Request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
 - (a) whether goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
 - (b) whether goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
 - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
 - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
 - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;
 - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

ARTICLE 4

Spontaneous Assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained

pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

ARTICLE 5

Delivery, Notification

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- (a) to deliver any documents; or
- (b) to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

ARTICLE 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
 - (f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority.
4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

ARTICLE 7

Execution of Requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

ARTICLE 8

Form in which Information is to be Communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

ARTICLE 9

Exceptions to the Obligation to Provide Assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of a Member State of the European Union or that of Korea which has been requested to provide assistance under this Protocol; or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10.2; or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

ARTICLE 10

Information Exchange and Confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each Party. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to European Union authorities.
2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

ARTICLE 11

Experts and Witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 12

Assistance Expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and

witnesses, and those to interpreters and translators who are not public service employees.

ARTICLE 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Korea and on the other hand to the competent services of the European Commission and the customs authorities of the Member States of the European Union as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

ARTICLE 14

Other Agreements

1. Taking into account the respective competences of the European Union and the Member States of the European Union, the provisions of this Protocol shall:

- (a) not affect the obligations of the Parties under any other international agreement or convention;
- (b) be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States of the European Union and Korea; and
- (c) not affect the European Union provisions governing the communication between the competent services of the European Commission and the customs authorities of the Member States of the European Union of any information obtained under this Protocol which could be of interest to the European Union.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States of the European Union and Korea insofar as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Parties

shall consult each other to resolve the matter in the framework of the Customs Committee set up under Article 6.16 (Customs Committee) of this Agreement.

PROTOCOL ON CULTURAL COOPERATION

The Parties,

AFTER HAVING RATIFIED the UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions adopted in Paris on 20 October 2005 (the "UNESCO Convention"), which entered into force on 18 March 2007, according to the procedure set in Article 15.10.3 (Entry into force), intending to effectively implement the UNESCO Convention and to cooperate within the framework of its implementation, building upon the principles of the Convention and developing actions in line with its provisions;

RECOGNISING the importance of the cultural industries and the multi-faceted nature of cultural goods and services as activities of cultural, economic and social value;

RECOGNISING that the process supported by this Agreement adds up to a global strategy aimed at promoting equitable growth and the reinforcement of economic, trade and cultural cooperation between the Parties;

RECALLING that the objectives of this Protocol are complemented and supported by existing and future policy instruments managed in other frameworks, with a view to:

- (a) REINFORCING the capacities and independence of the Parties' cultural industries;
- (b) PROMOTING local/regional cultural content;
- (c) RECOGNISING, protecting and promoting cultural diversity as a condition for a successful dialogue between cultures; and
- (d) RECOGNISING, protecting and promoting cultural heritage, as well as promoting its recognition by local populations and recognising its value as a means for expressing cultural identities;

STRESSING the importance of facilitating cultural cooperation between the Parties, and for that purpose to take into account, on a case by case basis, inter alia, the degree of development of their cultural industries, the level and structural imbalances of cultural exchanges and the existence of schemes for the promotion of local/regional cultural content,

AGREE AS FOLLOWS:

ARTICLE 1

Scope, Objectives and Definitions

1. Without prejudice to the other provisions of this Agreement, this Protocol sets up the framework within which the Parties shall cooperate for facilitating exchanges regarding cultural activities, goods and services, including inter alia, in the audio-visual sector.

2. The exclusion of audio-visual services from the scope of Chapter Seven (Trade in Services, Establishment and Electronic Commerce) is without prejudice to the rights and obligations derived from this Protocol. For any issue relating to the implementation of this Protocol, the Parties shall have recourse to the procedures provided under Articles 3 and 3bis.

3. While preserving and further developing their capacity to elaborate and implement their cultural policies, with a view to protecting and promoting cultural diversity, the Parties shall endeavor to collaborate with the aim of improving the conditions governing their exchanges of cultural activities, goods and services and redressing the structural imbalances and asymmetrical patterns which may exist in exchanges.

4. For the purposes of this Protocol:

cultural diversity, cultural content, cultural expressions, cultural activities, goods and services, and cultural industries have the same meaning as defined and used in the UNESCO Convention; and

artists and other cultural professionals and practitioners means natural persons that perform cultural activities, produce cultural goods or participate in the direct supply of cultural services.

SECTION A

HORIZONTAL PROVISIONS

ARTICLE 2

Cultural Exchanges and Dialogue

1. The Parties shall aim at fostering their capacities to determine and develop their cultural policies, developing their cultural industries and enhancing exchange opportunities for cultural goods and services of the Parties, including through entitlement to benefit from schemes for the promotion of local/regional cultural content.

2. The Parties shall cooperate to foster the development of a common understanding and enhanced exchange of information on cultural and audio-visual matters through a dialogue, as well as on good practices in the field of intellectual property rights protection. This dialogue will take place within the Committee on Cultural Cooperation as well as in other relevant forums as and when appropriate.

ARTICLE 3

Committee on Cultural Cooperation

1. No later than six months after this Protocol is applied, a Committee on Cultural Cooperation shall be established. The Committee on Cultural Cooperation shall comprise senior officials from within the administration of each Party who have expertise and experience in cultural matters and practices.

2. The Committee on Cultural Cooperation shall meet within the first year after this Protocol is applied, and thereafter as necessary and at least once a year, to oversee the implementation of this Protocol.

3. By derogation from the institutional provisions of Chapter Fifteen (Institutional, General and Final Provisions), the Trade Committee shall have no jurisdiction over this Protocol and the Committee on Cultural Cooperation shall exercise all functions of the Trade Committee as regards this Protocol, where such functions are relevant for the purposes of implementing this Protocol.

4. Each Party shall designate an office within its administration that shall serve as a Domestic Contact Point with the other Party for the purposes of implementing this Protocol.

5. Each Party shall establish a Domestic Advisory Group(s) on cultural cooperation, comprised of cultural and audio-visual representatives active in the fields covered by this Protocol, to be consulted on issues related to the implementation of this Protocol.

6. A Party may request consultations with the other Party in the Committee on Cultural Cooperation regarding any matter of mutual interest arising under this Protocol. The Committee on Cultural Cooperation shall thereafter promptly convene and make every attempt to arrive at a mutually satisfactory resolution of the matter. In doing so the Committee on Cultural Cooperation may seek the advice of either or both Parties' Domestic Advisory Group(s) and each Party may seek the advice of its own Domestic Advisory Group(s).

ARTICLE 3bis

Dispute Settlement

Unless the Parties agree otherwise, and only in case the matter referred to in Article 3.6 of this Protocol has not been satisfactorily addressed through the consultation procedure set out therein, Chapter Fourteen (Dispute Settlement) shall apply to this Protocol subject to the following modifications:

- (a) All the references in Chapter Fourteen (Dispute Settlement) to the Trade Committee shall be understood as referring to the Committee on Cultural Cooperation;
- (b) For the purposes of Article 14.5 (Establishment of the Arbitration Panel), the Parties shall endeavour to agree on arbitrators having necessary knowledge and experience on the subject matters of this Protocol. In the event that the Parties are unable to agree on the composition of the arbitration panel, the selection by the lot, as set out in Article 14.5.3, will take place from the list established under subparagraph (c) and not from the list established under Article 14.18 (List of Arbitrators);
- (c) The Committee on Cultural Cooperation shall, promptly after its establishment, establish a list of 15 individuals who are willing and able to serve as arbitrators. Each Party shall propose five individuals to serve as arbitrators. The Parties shall also select five individuals who are not nationals of either Party and who shall act as chairperson to the arbitration panel. The Committee on Cultural Cooperation will ensure that the list is always maintained at this level. Arbitrators shall have knowledge and experience on the subject matter of this Protocol. In serving as arbitrators, they shall be independent, serve in their individual capacity and not take instructions from any organisation or government with regard to matters related to the dispute, and shall comply with Annex 14-C (Code of Conduct for Members of Arbitration Panels and Mediators);
- (d) In selecting obligations to suspend pursuant to Article 14.11.2 (Temporary Remedies in case of Non-compliance) in a dispute arising under this Protocol, the complaining Party may only suspend obligations arising from this Protocol; and
- (e) Notwithstanding Article 14.11.2, in selecting obligations to suspend in disputes other than those arising under this Protocol, the complaining Party may not suspend obligations arising from this Protocol.

ARTICLE 4

Artists and Other Cultural Professionals and Practitioners

1. The Parties shall endeavour to facilitate, in conformity with their respective legislation, the entry into and temporary stay in their territories of artists and other cultural professionals and practitioners from the other Party, who cannot avail themselves of commitments undertaken on the basis of Chapter Seven (Trade in Services, Establishment and Electronic Commerce) and who are either:

- (a) artists, actors, technicians and other cultural professionals and practitioners from the other Party involved in the shooting of cinematographic films or television programmes; or
- (b) artists and other cultural professionals and practitioners such as visual, plastic and performing artists and instructors, composers, authors, providers of entertainment services and other similar professionals and practitioners from the other Party involved in cultural activities such as, for example, the recording of music or contributing an active part to cultural events such as literary fairs and festivals, among other activities,

provided that they are not engaged in selling their services to the general public or in supplying their services themselves, do not on their own behalf receive any remuneration from a source located within the Party where they are staying temporarily, and are not engaged in the supply of a service in the framework of a contract concluded between a legal person who has no commercial presence in the Party where the artist or other cultural professional or practitioner is staying temporarily and a consumer in that Party.

2. The entry into, and temporary stay in territories of the Parties under paragraph 1, when allowed, shall be for a period of up to 90 days in any 12 month period.

3. The Parties shall endeavour to facilitate, in conformity with their respective legislation, the training of, and increased contacts between, artists and other cultural professionals and practitioners such as:

- (a) theatrical producers, singer groups, band and orchestra members;
- (b) authors, composers, sculptors, entertainers and other individual artists;
- (c) artists and other cultural professionals and practitioners participating in the direct supply of circus, amusement park and similar attraction services; and
- (d) artists and other cultural professionals and practitioners participating in the direct supply of ballroom or discotheque services and dance instructors.

SECTION B

SECTORAL PROVISIONS

SUB-SECTION A

PROVISIONS RELATED TO AUDIO-VISUAL WORKS

ARTICLE 5

Audio-visual Co-productions

1. For the purposes of this Protocol, a co-production means an audio-visual work produced by producers of both Korea and the EU Party into which those producers have invested in accordance with the terms of this Protocol¹.
2. The Parties shall encourage the negotiation of new and implementation of existing co-production agreements between one or several Member States of the European Union and Korea. The Parties reaffirm that the Member States of the European Union and Korea may grant financial benefits to co-produced audio-visual works as defined in relevant existing or future bilateral co-production agreements to which one or several Member States of the European Union and Korea are parties.
3. The Parties, in conformity with their respective legislation, shall facilitate co-productions between producers from the EU Party and Korea, including through entitlement for co-productions to benefit from respective schemes for the promotion of local/regional cultural content.
4. Co-produced audio-visual works shall be entitled to benefit from EU Party scheme for the promotion of local/regional cultural content referred to in paragraph 3 in the form of qualification as European works in accordance with Article 1(n)(i) of Directive 89/552/EEC as amended by Directive 2007/65/EC, or by its subsequent amendments for the purposes of the requirements for the promotion of audio-visual works as provided for by Articles 4.1 and 3i.1 of Directive 89/552/EEC as amended by Directive 2007/65/EC, or by its subsequent amendments².
5. Co-produced audio-visual works shall be entitled to benefit from Korean schemes for the promotion of local/regional cultural content referred to in paragraph 3 in the form of qualification as Korean works for the purposes of Article 40 of the Promotion of Motion Pictures and Video Products Act (Act No. 9676, May 21, 2009),

¹ In the case of Korea, there is a recognition procedure for co-productions, conducted by the Korean Communications Commission for broadcasting programmes, and the Korean Film Council for films. This recognition procedure is limited to technical check aimed at ensuring that the co-production fulfils the criteria set in paragraph 6. Recognition will be granted to any co-production fulfilling these criteria.

² Amendments of the legislation shall be without prejudice to the application of paragraph 10.

or its subsequent amendments and of Article 71 of the Broadcasting Act (Act No. 9280, Dec. 31, 2008), or its subsequent amendments and Notice on Programming Ratio (Korea Communications Commission Notice No. 2008-135, Dec. 31, 2008), or its subsequent amendments³.

6. The entitlement for co-productions to benefit from the respective schemes for the promotion of local/regional cultural content referred to in paragraphs 4 and 5 shall be granted on the following conditions:

- (a) The co-produced audio-visual works are realised between undertakings which are owned and continue to be owned, whether directly or by majority participation, by a Member State of the European Union or Korea respectively and/or by nationals of a Member State of the European Union or nationals of Korea respectively;
- (b) The representative director(s) or manager(s) of the co-producing undertakings have the nationality of a Member State of the European Union and Korea respectively and can demonstrate their domicile therein;
- (c) Participation of producers from two Member States of the European Union will be necessary for each co-produced audio-visual work, other than animation works. With respect to animation works participation of producers from three Member States of the European Union will be necessary. The proportion of financial contribution of a producer or producers of each Member State of the European Union shall be no less than 10 percent;
- (d) The minimum respective financial contributions to a co-produced audio-visual work other than animation works, of the producers of the EU Party (taken together) and the producers of Korea (taken together) may not be less than 30 percent of the total production cost of the audio-visual work. With respect to animation works this contribution may not be less than 35 percent of the total production cost;
- (e) The contribution of each Party's producers (taken together) includes effective technical and artistic participation and a balance is ensured between the two Parties' contributions. In particular, in co-produced audio-visual works other than animation works the technical and artistic contribution of each Party's producers (taken together) shall not vary by more than 20 percentage points compared to their financial contribution and cannot in any case represent more than 70 percent of the overall contribution. With respect to animation works the technical and artistic contribution of each Party's producers (taken together) shall not vary by more than 10 percentage points compared to their financial contribution and cannot in any case represent more than 65 percent of the overall contribution;

³ Ibidem.

- (f) Participation of producers from third countries that have ratified the UNESCO Convention in a co-produced audio-visual work is accepted to a maximum of 20 percent, where possible, of the total production costs and/or the technical and artistic contribution to the audio-visual work.

7. The Parties reaffirm that the entitlement for co-productions to benefit from their respective schemes for the promotion of local/regional cultural content referred to in paragraphs 4 and 5 ensures reciprocal benefits, and that the co-productions fulfilling the criteria of paragraph 6 are awarded the status of European/Korean works referred to in paragraphs 4 and 5 respectively without any conditions additional to those of paragraph 6.

8. (a) The entitlement for co-productions to benefit from the respective schemes for the promotion of local/regional cultural content referred to in paragraphs 4 and 5 is established for a period of three years following the application of this Protocol. Upon advice from the Domestic Advisory Groups, six months before the expiry, the Committee on Cultural Cooperation will co-ordinate in order to assess the results of the implementation of the entitlement in terms of enhancement of cultural diversity and mutually beneficial cooperation on co-produced works.

- (b) The entitlement will be renewed for a duration of three years and shall thereafter be automatically renewed for further successive periods of the same duration, unless a Party terminates the entitlement by giving notice in writing at least three months before the expiry of the initial or any subsequent period. Six months before the expiry of each renewed period, the Committee on Cultural Cooperation will conduct an assessment on similar terms as described in subparagraph (a).

- (c) Unless the Parties decide otherwise, termination of such entitlement shall not prevent the co-productions from benefiting from the respective schemes for the promotion of local/regional cultural content referred to in paragraphs 4 and 5 under the conditions of paragraph 6, if the date of the first broadcasting or projection of such co-productions in the respective territories is prior to expiry of any relevant period.

9. Throughout the duration of the entitlement for co-productions to benefit from the schemes for the promotion of local/regional content referred to in paragraphs 4 and 5, the Parties, notably through the Domestic Advisory Groups will regularly monitor the implementation of paragraph 6 and report any problem that may arise in this respect to the Committee on Cultural Cooperation. The Committee on Cultural Cooperation may review at the request of a Party, the entitlement for co-productions to benefit from the schemes for the promotion of local/regional content referred to in paragraphs 4 and 5 and/or the criteria referred to in paragraph 6.

10. With prior notice of two months, a Party may suspend the entitlement to benefit from its scheme(s) for the promotion of local/regional cultural content referred to in

paragraphs 4 or 5, if the rights reserved for co-produced works under these paragraphs are adversely affected as a result of the other Party's modification of the relevant legislation referred to in these paragraphs. Before proceeding to such suspension, the notifying Party shall discuss and review with the other Party in the Committee on Cultural Cooperation the nature and impact of the legislative changes.

ARTICLE 6

Other Audio-visual Cooperation

1. The Parties strive to promote audio-visual works of the other Party through the organisation of festivals, seminars and similar initiatives.
2. The Parties shall facilitate, in addition to the dialogue referred to in Article 2.2 of this Protocol, cooperation in the area of broadcasting with an aim to promote cultural exchange through activities such as:
 - (a) promoting exchange of information and views on broadcasting policy and regulatory framework between competent authorities;
 - (b) encouraging cooperation and exchange between the broadcasting industries;
 - (c) encouraging exchange of audio-visual works; and
 - (d) encouraging visits to and participation in international broadcasting events held in the territory of the other Party.
3. The Parties shall endeavour to facilitate the use of international and regional standards in order to ensure compatibility and interoperability of audio-visual technologies, thereby contributing to strengthening cultural exchanges. They shall cooperate towards this objective.
4. The Parties shall endeavour to facilitate rental and leasing of the technical material and equipment, such as radio and television equipment, musical instruments and studio recording equipment, necessary to create and record audio-visual works.
5. The Parties shall endeavour to facilitate the digitalisation of audio-visual archives.

ARTICLE 7

Temporary Importation of Material and Equipment for the Purpose of Shooting Audio-visual Works

1. Each Party shall encourage as appropriate the promotion of its territory as a location for the purpose of shooting cinematographic films and television programmes.
2. Notwithstanding the provisions on trade in goods in this Agreement, the Parties shall, in conformity with their respective legislation, examine and allow the temporary importation of the technical material and equipment necessary to carry out the shooting of cinematographic films and television programmes by cultural professionals and practitioners from the territory of a Party into the territory of the other Party.

SUB-SECTION B

PROMOTION OF CULTURAL SECTORS OTHER THAN AUDIO-VISUAL

ARTICLE 8

Performing Arts

1. The Parties, in conformity with their respective legislation, shall facilitate through appropriate programmes increased contacts between practitioners of performing arts in areas such as professional exchanges and training including, inter alia, participation in auditions, development of networks and promotion of networking.
2. The Parties shall encourage joint productions in the fields of performing arts between producers of one or several Member States of the European Union and Korea.
3. The Parties shall encourage the development of international theatre technology standards and the use of theatre stage signs, including through appropriate standardisation bodies. They shall facilitate the cooperation towards this objective.

ARTICLE 9

Publications

The Parties, in conformity with their respective legislation, shall facilitate exchange with and dissemination of publications of the other Party through appropriate programmes in areas such as:

- (a) organisation of fairs, seminars, literary events and other similar events related to publications, including public reading mobile structures;
- (b) facilitating co-publishing and translations; and
- (c) facilitating professional exchanges and training for librarians, writers, translators, booksellers and publishers.

ARTICLE 10

Protection of Cultural Heritage Sites and Historic Monuments

The Parties, in conformity with their respective legislation and without prejudice to the reservations included in their commitments in the other provisions of this Agreement, shall encourage, in the framework of appropriate programmes, exchanges of expertise and best practices regarding the protection of cultural heritage sites and historic monuments bearing in mind the UNESCO world heritage mission, including through facilitating the exchange of experts, collaboration on professional training, awareness of the local public and counselling on the protection of the historic monuments and protected spaces and on the legislation and implementation of measures related to heritage, in particular its integration into local life.

UNDERSTANDING ON THE CROSS-BORDER SUPPLY OF INSURANCE SERVICES

AS COMMITTED IN THE LISTS OF COMMITMENTS IN ANNEX 7-A (LIST OF COMMITMENTS)

With respect to the cross-border supply of insurance services as committed in the lists of commitments in Annex 7-A (List of Commitments), namely insurance of risks relating to:

- (a) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and
- (b) goods in international transit,

the Parties confirm that where a Member State of the European Union requires that such supply be made by suppliers established in the European Union, a Korean financial service supplier may supply such services through its establishment to any other Member State of the European Union without being established in the Member State of the European Union where the service is supplied. For further clarification, such supply includes the production, distribution, marketing, sale and delivery of the financial services.

Consultations shall continue between the European Commission and those Member States of the European Union which retain such a requirement of establishment in the European Union to take further steps towards the facilitation of the supply of these services in their territories. The EU Party welcomes Korea's proposal to hold consultations in the future with a view to reaching agreement thereon.

This Understanding shall constitute an integral part of this Agreement.

UNDERSTANDING ON THE KOREAN POSTAL REFORM PLAN¹

In the course of the negotiations of this Agreement, the delegation of Korea explained to the delegation of the European Union the Korean government's intention on its postal reform plan.

In this context, Korea has drawn to the attention of the delegation of the European Union the following aspects of its postal reform plan:

Korea intends to expand gradually the exceptions to the Korean Postal Authority's monopoly to increase the scope of private delivery services that are permitted. This will be done through amendments to the Postal Service Act, related laws, or their

¹ This Understanding is non-binding and not subject to Chapter Fourteen (Dispute Settlement).

subordinate regulations.

- (a) After these amendments are enacted, the scope of Korean Postal Authority's letter-posts will be clearer through the redefinition of its concept, and the exceptions to the letter-posts monopoly will be extended based on objective standards such as weight, price or a combination thereof.
- (b) In determining the nature and extent of such amendments, Korea will consider various factors, including domestic market conditions, the experience of other countries with postal liberalisation, and the need to ensure universal service. Korea plans to implement these amendments within the next three years from the date of signature of this Agreement.

In applying these reformed criteria Korea will provide non-discriminatory opportunities to all the postal and express delivery service suppliers in Korea.

Korea will also amend Article 3 of the Enforcement Decree of the Postal Services Act, thereby expanding the exceptions to the Korean Postal Authority monopoly to include all international document express delivery services by the entry into force of this Agreement. For greater certainty, international and domestic express delivery services of all documents are not subject to the postal service monopolies in the Member States of the European Union.

UNDERSTANDING CONCERNING SPECIFIC COMMITMENTS ON TELECOMMUNICATIONS SERVICES

The following understanding was reached between the delegations of Korea and the European Union during the course of negotiations regarding specific commitments on telecommunications services in this Agreement:

If a Party conditions the granting of a license to supply public telecommunications services to a person of the Party in which a person of the other Party holds an equity interest on a finding that the supply of such services would serve the public interest, the Party shall ensure that it: (i) bases any such finding and the procedures for making such a finding on objective and transparent criteria; (ii) employs a presumption in favor of finding that granting a license to a person of the Party in which a person of the other Party holds an equity interest would serve the public interest; and (iii) develops any such procedures consistent with Article 7.22 (Transparency and Confidential Information), Article 7.23 (Domestic Regulation) and Article 7.36 (Resolution of Telecommunications Disputes).

This Understanding shall constitute an integral part of this Agreement.

**UNDERSTANDING ON REGULATIONS RELATING TO ZONING,
URBAN PLANNING AND ENVIRONMENTAL PROTECTION**

During the negotiations on Chapter Seven (Trade in Services, Establishment and Electronic Commerce) of this Agreement, the Parties discussed regulations relating to zoning, urban planning and environmental protection which are applicable in Korea and in the European Union at the time of signature of this Agreement.

The Parties share the understanding that, in so far as regulations, including regulations relating to zoning, urban planning and environmental protection, constitute non-discriminatory and non-quantitative measures affecting establishment, they are not subject to scheduling.

Based on the common understanding above, the Parties confirm that specific measures maintained by Korea in the following Acts are not subject to scheduling:

- Seoul Metropolitan Area Readjustment Planning Act
- Industrial Cluster Development and Factory Establishment Act
- Special Act on the Improvement of Air Environment in the Seoul Metropolitan Area

The Parties confirm their right to introduce new regulations relating to zoning, urban planning and environmental protection.

This Understanding shall constitute an integral part of this Agreement.



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