

ANNEX 8C
Most-Favoured-Nation Treatment Sectoral Coverage

Schedule of India

1. The reference to “CPC” against specific sectors or sub-sectors is a reference to the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
2. India reserves the right to adopt or maintain any measure that accords differential treatment pursuant to:
 - (a) any existing or future bilateral or multilateral agreement which:
 - (i) creates an internal market in services and investment;
 - (ii) grants the right of establishment of commercial presence; or
 - (iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and investment means an area without internal frontiers in which the free movement of services, capital, and persons is ensured.

The right of establishment of commercial presence means an obligation to abolish in substance all barriers to establishment of commercial presence among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment of commercial presence shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate juridical persons under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation 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 law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.

- (b) any existing or future bilateral or multilateral agreement between India and any country or countries included in the United Nations list of Least

Developed Countries (“LDCs”) for as long as any such country or countries do not graduate from the LDC category.^{1,2}

3. Subject to paragraph 2, India shall accord to services and service suppliers of the UK treatment no less favourable than that it accords to like services and service suppliers of a non-party in respect of the following sectors and subsectors:
- (a) Accounting and Auditing Services (CPC 862);
 - (b) Taxation Services (CPC 863);
 - (c) Architectural Services (CPC 8671);
 - (d) Urban Planning and landscape architectural services (CPC 8674);
 - (e) Engineering Services (CPC 8672);
 - (f) Integrated Engineering Services (CPC 8673);
 - (g) Medical and dental services (CPC 9312);
 - (h) Veterinary Services (CPC 932);
 - (i) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191);
 - (j) Consultancy services related to the installation of computer hardware (CPC 841);
 - (k) Software implementation services (CPC 842);
 - (l) Data processing services (CPC 843);
 - (m) Data base services (CPC 844);
 - (n) Other computer and related services (CPC 845, 849);
 - (o) R & D services on natural sciences and engineering (CPC 851);
 - (p) Interdisciplinary R & D services (CPC 853);
 - (q) Advertising Services (CPC 871);
 - (r) Services incidental to agriculture (CPC 8811);
 - (s) Services incidental to manufacturing (CPC 884, 885);

¹ In respect of LDCs that share land border with India, this paragraph shall apply even after graduation of such countries from the LDC category.

² This subparagraph shall not apply to differential treatment accorded by India to services and service suppliers of any country that is party to a multilateral agreement covered by this subparagraph, if that country is not an LDC.

- (t) Services incidental to forestry (CPC 8814);
- (u) Management consulting services – excluding services relating to legal consultancy (part of CPC 865);
- (v) Services related to management consulting (CPC 866);
- (w) Related scientific and technical consulting services (CPC 8675);
- (x) Building cleaning services (CPC 874);
- (y) Photographic services (CPC 875);
- (z) Packaging services (CPC 876);
- (aa) Convention services (CPC 87909);
- (bb) Interior design services (part of CPC 87907);
- (cc) General construction work for buildings (CPC 512);
- (dd) Installation and assembly work (CPC 514, 516);
- (ee) Building completion and finishing work (CPC 517);
- (ff) Whole Sale Trade services (CPC 622);
- (gg) Retailing Services (CPC 631, 632, 6111, 6113, 6121);
- (hh) Higher education services (CPC 923);
- (ii) Adult education services (CPC 924);
- (jj) Sewage services (CPC 9401);
- (kk) Refuse disposal services (CPC 9402);
- (ll) Sanitation and similar services (CPC 9403);
- (mm) Other environmental services (CPC 9404, 9405, 9406, 9409);
- (nn) Hospital services (CPC 9311);
- (oo) Hotels and restaurants (incl. catering) (CPC 641,642,643);
- (pp) Travel agencies and tour operators services (CPC 7471); and
- (qq) Tourist guides services (CPC 7472).

SCHEDULE OF THE UNITED KINGDOM

1. The reference to “CPC” against specific sectors or sub-sectors is a reference to the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
2. The UK reserves the right to adopt or maintain any measure that accords differential treatment pursuant to:
 - (a) any existing or future bilateral or multilateral agreement which:
 - (i) creates an internal market in services and investment;
 - (ii) grants the right of establishment of commercial presence; or
 - (iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and investment means an area without internal frontiers in which the free movement of services, capital, and persons is ensured.

The right of establishment of commercial presence means an obligation to abolish in substance all barriers to establishment of commercial presence among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment of commercial presence shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate juridical persons under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation 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 law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.

- (b) any existing or future bilateral agreement between the UK and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.
3. Subject to paragraph 2, the UK shall accord to services and service suppliers of India treatment no less favourable than that it accords to like services and service suppliers of a non-party in respect of the following sectors and subsectors:

BUSINESS SERVICES

Professional Services

- (a) Legal services(CPC 861);¹
- (b) Accounting, auditing and bookkeeping services (CPC 862);
- (c) Taxation services (CPC 863);
- (d) Architectural services (CPC 8671);
- (e) Engineering services (CPC 8672);
- (f) Integrated engineering services (CPC 8673);
- (g) Urban planning and landscape architectural services (CPC 8674);
- (h) Privately-funded medical and dental services (part of CPC 9312);
- (i) Privately-funded veterinary services (part of CPC 932);
- (j) Privately-funded services provided by nurses, physiotherapists and para-medical personnel (part of CPC 93191);

Computer and Related Services

- (k) Consultancy services related to the installation of computer hardware (CPC 841);
- (l) Software implementation services (CPC 842);
- (m) Data processing services (CPC 843);
- (n) Database services (CPC 844);
- (o) Maintenance and repair services of office machinery and equipment including computers (CPC 845);
- (p) Other computer services (CPC 849);

Research and Development Services

- (q) R&D services on natural sciences and engineering (CPC 851);
- (r) R&D services on social sciences and humanities (CPC 852);
- (s) Interdisciplinary R&D services (CPC 853);

Real Estate Services

- (t) Involving own or leased property (CPC 821);

¹ This commitment does not include services performed by intellectual property agents.

- (u) On a fee or contract basis (CPC 822);

Rental/Leasing Services without Operators

- (v) Relating to ships (CPC 83103);
- (w) Relating to other transport equipment (CPC 83101, 83102, 83105);
- (x) Relating to other machinery and equipment (CPC 83106, 83107, 83108, 83109);
- (y) Concerning personal and household goods (CPC 832);

Other Business Services²

- (z) Advertising services (CPC 871);
- (aa) Market research and public opinion polling services (CPC 864);
- (bb) Management consulting services (CPC 865);
- (cc) Services related to management consulting (CPC 866);
- (dd) Technical testing and analysis services (CPC 8676);
- (ee) Services incidental to agriculture, hunting and forestry (CPC 881);
- (ff) Services incidental to mining (CPC 883, 5115);
- (gg) Services incidental to manufacturing (CPC 884, 885);
- (hh) Services incidental to energy distribution (CPC 887);
- (ii) Placement and supply services of personnel (CPC 872);
- (jj) Investigation and security (CPC 873);
- (kk) Related scientific and technical consulting services (CPC 8675);
- (ll) Maintenance and repair of equipment (not including maritime vessels, aircraft, or other transport equipment) (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866);
- (mm) Building cleaning services (CPC 874);
- (nn) Photographic services (CPC 875);
- (oo) Packaging services (CPC 876);
- (pp) Printing, publishing (CPC 88442);
- (qq) Other business services (CPC 8790);

² These do not include the production or distribution of, or trade in, arms munitions and war material.

COMMUNICATION SERVICES

- (rr) Postal services (CPC 7511);
- (ss) Courier services (CPC 7512);

Telecommunications Services^{3,4}

- (tt) All services consisting of the transmission and reception of signals by any electromagnetic means;⁵
- (uu) Telecommunications equipment rental services (CPC 7541);
- (vv) Telecommunications equipment sales services (CPC 7542);
- (ww) Telecommunications connection services (CPC 7543);
- (xx) Telecommunications consulting services (CPC 7544);
- (yy) Communications equipment maintenance services (CPC 7545);⁶
- (zz) Other telecommunications services n.e.c. (CPC 7549);

CONSTRUCTION AND RELATED ENGINEERING SERVICES

- (aaa) Pre-erection work at construction sites (CPC 511);
- (bbb) General construction work for buildings (CPC 512);
- (ccc) General construction work for civil engineering (CPC 513);
- (ddd) Assembly and erection of prefabricated constructions (CPC 514);
- (eee) Special trade construction work (CPC 515);
- (fff) Installation work (CPC 516);
- (ggg) Building completion and finishing work (CPC 517);
- (hhh) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518);

³ These do not include an economic activity consisting of the provision of content which requires telecommunications services for its transport.

⁴ Commitments under this subheading shall not apply to any measure relating to broadcast or cable distribution of radio or television programming.

⁵ These include 2.C.a) to 2.C.m) of the Services Sectoral Classification List contained in GATT Document MTN.GNS/W/120, dated July 10, 1991. 2.C.o) of that List is also included to the extent that it falls under this definition. 2.C.n) of that List (on-line information and/or data processing (including transaction processing) (part of CPC 843)) is not included, it is found under Computer and Related Services.

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

DISTRIBUTION SERVICES⁷

- (iii) Commission agents' services (CPC 621);
- (jjj) Wholesale trade services (CPC 622);
- (kkk) Retailing services (CPC 631, 632, 6111, 6113, 6121);
- (lll) Franchising (CPC 8929);

EDUCATIONAL SERVICES⁸

- (mmm) Primary education services (CPC 921);
- (nnn) Secondary education services (CPC 922);
- (ooo) Higher education services (CPC 923);
- (ppp) Adult education services (CPC 924);
- (qqq) Other education services (CPC 929);

ENVIRONMENTAL SERVICES

- (rrr) Sewage services (CPC 9401);
- (sss) Refuse disposal services (CPC 9402);
- (ttt) Sanitation and similar services (CPC 9403);
- (uuu) Cleaning services of exhaust gases (CPC 9404);
- (vvv) Noise abatement services (CPC 9405);
- (www) Nature and landscape protection services (CPC 9406);
- (xxx) Other environmental protection services n.e.c (CPC 9409);

HEALTH RELATED AND SOCIAL SERVICES (only privately-funded services)

- (yyy) Hospital services (CPC 9311);
- (zzz) Other human health services (CPC 9319 other than 93191);
- (aaaa) Social services (CPC 933)

TOURISM AND TRAVEL RELATED SERVICES

⁷ These do not include the production or distribution of, or trade in, arms munitions and war material.

⁸ Only privately-funded services.

- (bbbb) Hotels and restaurant services(CPC 641, 642, 643);⁹
- (cccc) Travel agencies and tour operator services (CPC 7471);
- (dddd) Tourist guides services (CPC 7472);

RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)

- (eeee) Entertainment services, including theatre, live bands and circus services (CPC 9619);
- (ffff) News agency services (CPC 962);
- (gggg) Libraries, archives, museums and other cultural services (CPC 963);
- (hhhh) Sporting and other recreational services (CPC 964);

TRANSPORT SERVICES

Maritime transport¹⁰

- (iiii) Passenger and freight transportation (CPC 7211, 7212);
- (jjjj) Rental of seagoing vessels with crew (CPC 7213);
- (kkkk) Maintenance and repair of seagoing vessels (part of CPC 8868);
- (llll) Pushing and towing services (CPC 7214);
- (mmmm) Supporting services for maritime transport (part of CPC 745);

Air transport

- (nnnn) Maintenance and repair of aircraft (part of CPC 8868);¹¹

Rail transport

- (oooo) Passenger and freight transportation (CPC 7111, 7112);¹²
- (pppp) Pushing or towing services (CPC 7113);

⁹ This commitment does not include catering in air transport services.

¹⁰ Commitments under this subheading shall not apply to any measure relating to (i) registering a vessel or operating a fleet under the flag of the UK, or (ii) fishing, aquaculture or services incidental to fishing. For greater certainty, commitments under this subheading do not include inland waterways transport services or auxiliary services to inland waterways transport.

¹¹ This commitment shall not apply to any measure pursuant to an existing or future agreement relating to air services or to related services in support of air services, concluded between the UK and a third country.

¹² This commitment shall not apply to any measure pursuant to an existing or future agreement relating to international road haulage (including combined transport – road or rail) or passenger transport, concluded between the UK and a third country.

(qqqq) Maintenance and repair of rail transport equipment (part of CPC 8868);

(rrrr) Supporting services for railway transport (CPC 743);

Road transport

(ssss) Passenger and freight transportation (CPC 7121, 7122, 7123);¹³

(tttt) Rental services of commercial freight vehicles with operator (CPC 7124);

(uuuu) Maintenance and repair services of road transport equipment (CPC 6112, 8867);

(vvvv) Supporting services for road transport (CPC 744);

Other transport

(www) Transportation via space (CPC 733);

(xxxx) Transport services via pipeline (CPC 713);

Services auxiliary to all modes of transport (excluding inland waterways transport and air transport)

(yyyy) Cargo-handling services (CPC 741);

(zzzz) Storage and warehouse services (CPC 742);

(aaaaa) Freight transport agency services (CPC 748);

(bbbbb) Other (CPC 749);

OTHER SERVICES NOT INCLUDED ELSEWHERE

(ccccc) Washing, cleaning and dyeing services (CPC 9701);

(ddddd) Hairdressing and other beauty services (CPC 9702);

(eeee) Funeral, cremation and undertaking services (CPC 9703); and

(fffff) Private households with employed persons (CPC 9800).

¹³ This commitment shall not apply to any measure pursuant to an existing or future agreement relating to international road haulage (including combined transport – road or rail) or passenger transport, concluded between the UK and a third country.